

Nuddoa Rivers.

Weekly Water Report showing the least depth of water in the Bhagiruttee, Matabangah, and Jellinghee Rivers for the week ending Friday, the 13th December 1878.

Names of Rivers.	Least depth of water.	REMARKS.
BHAGIRUTTEE.		
Entrance below Joyrampore	Fl. in.	} Closed.
Thence to Noorpore Junction.	...	
Entrance below Chourasia...	11 0	
Thence to Noorpore Junction, 6 miles.	8 0	
Thence to Jungipore, 9 miles	3 0	Gwerah.
From Jungipore to Berhampore, 47 miles.	3 3	Laltagh and Pattanparah.
From Berhampore to Cutwa, 50 miles.	3 6	Masampore.
From Cutwa to Nuddoa, 46 miles.	3 0	Dewanunge.

MATABANGAH.

Entrance	...	5 0	
Thence to Tatarparah	...	2 0	Tatarparah.
From Tatarparah to Hat Bolia.	2 0	0	Dewanunge.
From Hat Bolia to Boalmaree.	3 3	3	Vhaugharrah.
From Boalmaree to Alickdeah.	4 0	0	Shahmaree.
From Alickdeah to Kissen-gunge.	4 6	6	Choudangah.

JELLINGHEE AND BYRUB.

Entrance of Jellinghee from the Ganges.	...	} Closed.
Thence to Junction with the Byrub.	...	
Entrance of Byrub from the Ganges.	6 0	
Thence to Junction with the Jellinghee.	3 0	Peerupore.
From Junction of Byrub and Jellinghee to Teakatta.	3 0	Junction.
From Teakatta to Nuddoa...	5 6	Toongah.

Height of water on gauge at Berhampore, the 16th December 1878, above zero, 3 feet 5½ inches.

T. BEATTY, C.E.,

Offg. Exe. Engr., Nuddoa Rivers Division.
BERHAMPORE, the 16th December 1878.

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The 10th February 1878.

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WEDNESDAY, DECEMBER 25, 1878.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estates situate in the district of Monghyr, will be put up to sale at the Monghyr Collectorate on Monday, the 13th January 1879, corresponding with 5th Magh 1286 F. S.

The purchasers of these estates will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

- 1st.—The estates to be sold to the highest bidders above the upset prices. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the right conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
38	3588	Amant Sirkar, Jalkar Mohini, pergunnah Phorkia	433 0 21	205 0 0	2,900 0 0
34	3029	Amant Sirkar, thana Parbeta, pergunnah Phorkia	17 1 26	67 13 0	1,257 3 0
39	3000	Amant Sirkar, Indruth, pergunnah Monghyr	6 1 23	12 0 0	271 4 0
5	898	Ismat Pathaman, pergunnah Malki	191 1 18	332 5 0	7,346 4 0
114	4434	Gauri, pergunnah Chauden Bhoka	1 3 9	11 12 0	238 15 0

COLLECTOR'S OFFICE, DISTRICT MONGHYR, the 27th June 1878.

C. F. MAGRATH, *Offy. Collector.*

NOTICE is hereby given that the undermentioned estate, situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on 18th of January 1879, corresponding with 1st Magh 1285 B.S.

The purchaser of this estate will be subject to the following conditions of sale:—

1. The estate to be sold rent-free to the highest bidders above the upset prices.
2. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
3. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale:—

Number in statement of Government estates.	Name of estate and pergunnah.	Area in acres.	Upset price.	REMARKS.
		A. R. P.	Rs. A. P.	
NH	Banda parah, pergunnah Bolindipara.	1 0 12	46 10 0	To be sold under Board's order No. 680A., dated 18th October 1878.

HOOGHLY COLLECTORATE, the 19th November 1878.

R. D. HIND, *Collector.*

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below, to the undermentioned estate situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on the 13th January 1879, corresponding with 1st Magh 1295 B. S.

The purchasers will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

- 1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	Remarks.
23	2199	Chakran Narainpore, pergunnah Balasore.	Rs. A. P. 50 2 4	Rs. A. P. 153 2 7	Rs. A. P. 340 5 2	The purchaser will have his right to this estate from 1st April 1878, and he will be responsible for the revenue and other demands in connection with the estate from that date.

HOOGHLY COLLECTOR'S OFFICE, the 2nd November 1878.

R. CORNISH, for Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Cuttack, will be put up to sale at the Cuttack Collectorate on Monday, the 6th January 1879, corresponding with the 24th Pous 1296 Umlil.

The purchaser will be subject to the following conditions of sale:—

1. The purchaser of the estate will be considered as the proprietor of that estate, and the entire proprietary right of Government in such estate will be transferred to him, the only right reserved by Government being the right of revising the jumma at the conclusion of the term of the present settlement, and on the expiration of all future settlements. If on resettlement he should refuse to engage, he will be entitled to malikana.

The estate will be sold subject, up to the year 1897 A.D., to the Government revenue due against it to the highest bidder above the upset price.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and the purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
13	1890	Khas Nebal Mohaspur, pergunnah Bursen	A. R. P. 2 2 26	Rs. A. P. 2 3 3	Rs. A. P. 51 0 11

H. BEADON, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Hooghly, will be put up to sale at the Hooghly Collectorate on Monday, the 13th January 1879, corresponding with 1st Magh 1295 B.S.

The purchasers of this estate will be subject to the following conditions of sale:—

CONDITIONS OF SALE.

1. The estate to be sold to the highest bidders above the upset price. The purchasers of this estate will be considered as the proprietors of the estate, and the entire proprietary right of Government in such estate will be transferred to them subject to the revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the right conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Revenue assessed.	Upset price.
104 4	8997	Taliniparah, pergunnah Ambion	A. R. P. 1 1 28	Rs. A. P. 4 15 4	Rs. A. P. 9 14 8

HOOGHLY COLLECTOR'S OFFICE, the 25th November 1878.

B. D. HIMS, Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Tipperah, will be put up to sale at the Tipperah Collectorate on the 14th January 1879, corresponding with 2nd Magh 1286 B.S.

The purchasers will be subject to the following conditions of sale—

CONDITIONS OF SALE.

1. The estates to be sold to the highest bidder above the upset price. The purchasers of the estates will be considered as the proprietors of the estates and the entire proprietary right of Government in such estates will be transferred to them subject to revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number in the district roll.	Names of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
			A. R. P. T.	Rs. A. P.	Rs. A. P.	
7	831	Taluk Gopi Nath 84, pergunnah Gunaundi	3 3 21 6	3 1 9	5 3 6	
15	1179	Naratum Bolaram, pergunnah Furakabad.	1 1 1 0	0 10 8	1 5 4	
206	1783	Sham Chakra, pergunnah Gunaundi	2 2 9 0	5 6 6	10 13 0	
211	79	Amori Khan, pergunnah "	5 3 17 6	4 6 9	9 13 4	
209	848	Ghansham, pergunnah "	5 2 21 0	6 11 2	13 6 10	
211	823	Kilyet Khan, pergunnah "	7 3 13 0	5 11 1	11 6 2	
804	417	Durga Charan Dhar, pergunnah "	2 0 1 0	3 11 3	17 6 0	
223	823	Keshab Torola, pergunnah Mohabulpur	2 3 31 16	5 6 0	8 10 0	
223	207	Moulai Khan, pergunnah Shakti	6 1 1 6	3 3 0	0 7 0	
234	1884	Ram Uttam Datta, pergunnah Furakabad.	19 2 5 9	12 3 4	21 6 8	
265	78	Amori Das, pergunnah Shingaramo	5 6 31 6	3 9 0	7 3 0	
239	1030	Mano Nizar, pergunnah Furakabad	3 3 28 11	4 4 7	8 9 2	
237	1026	Manwar Hassan, thana "	2 1 0 12	20 5 0	120 12 0	The purchase will take effect from 1st Byasak 1285 B.S., and the purchasers will be liable to pay the Government revenue and will be entitled to get their rents from the tenants from that date.
235	189	Bolaki, thana "	4 0 20 28	16 9 0	32 0 0	
216	1195	Omori Khan, pergunnah Gunaundi	3 2 25 0	3 9 6	0 1 4	
211	1215	Mulik Hassan, pergunnah "	3 2 1 0	3 6 3	12 8	
219	607	Hassan Khan, pergunnah "	3 0 34 0	1 10 5	3 4 10	
215	1090	Morari Khan, pergunnah "	2 0 26 0	1 3 3	2 2 6	
206	1783	Uzir Khon, pergunnah Mohardi	4 0 19 0	4 3 3	6 19 6	
248	731	Rail Charan Sharma, thana Furakabad.	4 0 30 0	1 10 5	3 4 10	
244	1481	Ram Gobind Chakra, thana Furakabad	4 2 16 0	8 0 6	5 3 0	
239	1376	Ram Boida Nath, pergunnah Shingaramo	3 0 20 0	2 9 7	5 5 2	
234	1682	Shub Ram Ghose, pergunnah Shakti	21 0 19 0	17 7 6	34 16 0	
245	804	Chand Ram Gopi, thana Furakabad	2 1 26 0	2 9 0	6 3 0	
242	83	Amanullah, thana "	2 1 21 0	12 5 1	24 10 2	
213	903	Mohamed Hassan, pergunnah Gunaundi.	1 3 12 9	0 18 5	1 6 10	
228		Chaudan Hissabdi, pergunnah Gunaundi.	0 1 19 10	0 7 3	6 14 8	
1118		Naboo Khan, pergunnah Gunaundi	1 0 25 5	1 5 3	5 12 8	
245	1477	Ram Krishna Shama, thana Furakabad.	13 0 23 3	16 13 10	37 13 8	
193	416	Durga Charan Mitra, pergunnah Tong	7 0 6 2	0 12 7	19 0 2	The purchase will take effect from 1st Byasak 1286 B.S., as the existing farming lease of the estate does not expire before the 30th Chait 1285 B.S.

TIPPERAH COLLECTORATE, the 30th November 1878.

F. JONES, *Offy Collector.*

LAND SALE NOTICES.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furreedpore will be put up to public and unreserved sale at the Collector's office of that district on 24th January 1879, corresponding with 12th Magh 1245 B. S. for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1878.

Permanently-entitled Estates.

Township No. & Dist.	Beddar jumma.	Name of mahal.	Names of proprietors.	Arrear revenue due to Government.
2726	Rs. A. P. 1,239 5 04 Deduct on account of separate account. 935 10 8	Hissu Amanullah, pergunnah Jalapore.	Chandidas Guha, Govinda Chandra Basu, and Mahima Chandra Sha, joint proprietors.	Rs. A. P. 32 4 8
4008	935 14 08 4,078 7 94 Road fund ... 60 15 0	Pergunnah Rajnagar, Chakley Amirabad, hissa toll annas, semindar Basu Der Bay.	Guruprasad, Prem Chand, Kisari Mohan, Gupri Mohan, Bahadurji Mohan, Harial Rgy, Shila Mon Jasshi Deyra, Sakyabati Deyra and Nagarvashi Kundu.	1,239 5 24
4042	4,110 4 04 748 10 1	Kisraat Gasipore in Char Bhupariya.	Jagabandhu, Sree Nath Basu, Hara Sundari Dasya, widow of Kail Sankar Guha, deceased, Mr. J. F. Wise, Moulavi Mohsinuddin alias Dada Mesh and Gunja Money.	0 7 31
5237	597 18 3 Deduct on account of separate account. 298 14 11 298 14 11	Pergunnah Rajnagar, Chakley Amirabad, moumah Kail Chari, &c.	Eight annas share Kailash Chandra Chakravarti	50 6 44

FURREEDPORE COLLECTORATE, the 18th December 1878.

J. ANDERSON, *Collector*

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale at the Collector's office of that district, on Thursday, the 8th January 1879, corresponding with 25th Pous 1285 B.S., and 27th Pous 1286 U.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th September 1878.

Town No.	No. of A register.	Names of mohals and pergunnahs.	Name of proprietor.	Number of acres.	Arrears for which the estate is to be sold.
<i>Permanently-settled Estates.</i>					
47	76	Amisaria, pergunnah Khamar.	Doorga Prasad Dey, Patenbur Koonoo, Goluck Chunder Mo- shanto, Luchun Narain Roy, Ragsprend Berah, Goluck Chunder Moshanto, Anand Hury Roy, Krishna Prasad Roy, Anand Nar- ain, Radhakanta Roy and Panchur Koonoo.	921 2 4	3 1 2
54	80	Ahad Parah, pergun- nah Gungapur.	Khatir Mohun, Luckinaram Moshanto and Goluck Chunder Moshanto. Deduct the share of Goluck Chunder Moshanto, of which a sepa- rate account has been opened. Balance being the joint share of Khatir Mohun and Luckinaram Moshanto, which will be sold for this arrear.	1,190 12 2 445 13 9	24 4 9
151	245	Burdah, pergunnah Suburg.	Titaran, Koonoo Churn Paul, Modhuo Sudun Hazrah, Anand Lall Paul and Mathuramodan Hazrah. Deduct the share of Anand Lall Paul, of which a se- parate account has been opened. Deduct the share of Mathuramodan Hazrah, of which a separate account has been opened.	773 13 3 290 3 8	317 7 5
153	317	Bastipora, pergunnah Uttar Bahar.	Balance being the joint share of Titaran Koonoo Churn Paul and Mathuramodan Hazrah, will be put up to sale for the arrears of revenue. Deduct the share of Nath Doss, Sachindran Churn, Nornal Doss, Goluck Churn, Madan Churn, Jan Seved Manojed Hazrah, himself and father and grandfather of Wasantaram Hazrah, son of Nath Doss, Pudhuchurn Mitra, Shammuram Paul, Bhagbat Churn Maity, Sheik Khayratally, Chompada Deyce, Kunal Jeevan Maity, Turnek Nath Mohapatra, Ramchurn Bora, and Jankin- Deyce, mother of Jankinath Doss, and Ramkanta Doss. Deduct the share of Thothuma Doss, of which a se- parate account has been opened. Deduct the share of Bondunath Doss on account of which a separate account has been opened. Balance being the joint share of Anand Lall Roy, Shudh- Churn, Nath Doss, Sachindran Churn, Manojed Hazrah, Seved Manojed Hazrah, himself and father of Wasantaram Hazrah, son of Nath Doss, Pudhuchurn Mitra, Shammuram Paul, Bhagbat Churn Maity, Sheik Khayratally, Chompada Deyce, Kunal Jeevan Maity, Turnek Nath Mohapatra, Ramchurn Bora, and Jankin- Deyce, mother of Jankinath Doss, and Ramkanta Doss, will be put up to sale for this arrear.	3 7 10 4,670 14 11 1,063 2 6 401 13 10 3,218 12 8	15 1 4
<i>Temporarily-settled Estates.</i>					
203	1000	Mungulpur, pergun- nah Patanapur.	Choudhury Gopendronandun Doss Mohapatra, Anand Lall Roy, and Keesunath Mitra. Deduct the share of Keesunath Mitra, of which a separate account has been opened. Balance being the joint share of Choudhury Gopendronandun Doss Mohapatra and Anand Lall Roy, which will be put up to sale for this arrear.	2,069 7 0 853 15 8 1,343 7 4	120 10 1
<i>Permanently-settled Estates.</i>					
391	603	Bhotur Binode, per- gunnah Tuppa Bata Sita.	Choudhury Luchinaram Moshanto, Neelmoni Moshanto, Chou- dhury Goluck Chandro Moshanto, and Choudhury Modhuo So- dun Moshanto. Deduct the share of Choudhury Goluck Chunder Moshanto and Choudhury Modhuo Sodun Moshanto of which a separate account has been opened. Balance being the joint share of Choudhury Luchinaram Moshanto and Choudhury Neelmoni Moshanto which will be put up to sale for this arrear.	1,663 14 10 929 7 5 829 7 5 718 8 5	9 1 4 1 6 4
443	490	Chakola alias Barie, pergunnah Balika, Duttamutah alias Kro-dia, pergunnah Duttamutah.	Seebullab Choudhury and Balika Deyce	1,029 9 2	60 13 4
617	1110	Garpogatah, pergunnah Kamjorah.	Godhadhar Bera, Gansaprasad Bera, Choudhury Bera, Nilambar Bera, Rodunath Bera, Bismubur Bera, Dookaprasad Bera, Braj Anthon Bera, and Sreemutty Mumpde mother and guardian of Nilambar Mohapatra and Nilambar Mohapatra. Deduct the share of Nilambar Mohapatra, for which a separate account has been opened. Balance being the joint share of Godhadhar Bera, Gansaprasad Bera, Choudhury Bera, Nilambar Bera, Rodunath Bera, Bismu- bur Bera, Dookaprasad Bera, Brijanchoo Bera, and Sreemutty Mumpde mother and guardian of Nilambar Mohapatra, which will be put up to sale for this arrear.	1,236 8 1 453 1 0 583 6 4	1 11 3
620	1183	Goornal, pergunnah Kandjorah.	Kapadun Noss, Mochol Bibi mother of Anand Rakhnair Hossein and Bhakibedar Hossein, Sreemutty Fatima Bibi, Seyid Anand Hossein, Seyid Asadul Hossein, Seyid Kasmul Hossein, and Rantark Roy Choudhury. Deduct the share of Rantark Roy Choudhury, for which a separate account has been opened. Balance being the joint share of Kapadun Noss, Mochol Bibi, mother of Seyid Rakhnair Hossein, and Bhakibedar Hossein, Sreemutty Fatima Bibi, Seyid Anand Hossein, Seyid (Gornal) Hossein and Seyid Kasmul Hossein, which will be sold for this arrear.	370 0 5 101 2 0 468 13 8 1,073 15 8	0 7 7 12 8 10
784	1201	Jowonathpur alias Moodunpur, pergun- nah Mungapur.	Moodun Mohun Maity	873 11 0	1 0 0
790	1200	Jorin, pergunnah Khurgapur.	Balkannath Moshanto, Durponnath Moshanto, Sreemutty Joanna Mum Doss, mother and guardian of Sufanand Moshanto, mother, Sreemutty Sreemutty Doss, mother and guardian of Sufanand Chandur, Moshanto, mother, Sreemutty Prasanna Doss and W. Sreemutty Mohapatra.	810 13 8	8 0 4
872	1407	Kootkara, pergun- nah Suburg.	Modun Mohun Maity	790 0 4	2 6 0
879	1407	Kasinda alias Shahn Ping, pergunnah Buj- pur.	Bisrat Churn Sutpali	853 11 7	4 2 8
884	1370	Kashbah, pergunnah Bera.	Luchinaram Kur Mohapatra, Gungunaram Pahari, Sherrupnath Pahary Pradipnath Pahary and Do rasprend Pahary.	1,401 4 2	10 2 8
941	1753	Telaiter Pal Beldun- bad alias Melmahad, pergunnah Unnara.	Modun Mohun Maity, Khatir Prasad Mohapatra, Kowar Narain Myal and Mohun Mohun Maity.		

Town No.	No. of A. register.	Name of mahal and pargannah.	Name of proprietor.	Sudder Jamma.	Arrears for which the estate is to be sold.
900	1717	Naloon, alias Bul Bhad-Opur, pergunnah Umerai	Rampersad Borah	Rs. A. P. 534 15 3	Rs. A. P. 71 12 11
971	1779	Nemis, pergunnah Shipur.	Ruchmarin Chaudhury, Kasmath Pahari, Dorgaprasad Pahari, Sreenuttia Babura Debta, Chundicharan Pahari, Nityanand Das Mohapatra, Renuka Debye Choudhuran, Bholaiah Misra, Nilkanta Misra, Ruchonath Mitter, Kasmath Pahari, Dorgaprasad Pahari, Nityanand Das Mohapatra. Rs. A. P. Deduct the share of Kasmath Pahari and Dorgaprasad Pahari, for which a separate account has been opened 1,482 1 2 Deduct the share of Nityanand Das Mohapatra, for which a separate account has been opened 150 7 10 Balance being the joint share of Hury Narain Choudhury, Kasmath Pahari, Dorgaprasad Pahari, Sreenuttia Babura Debta, Chundicharan Pahari, Nityanand Das Mohapatra, Renuka Debye Choudhuran, Bholaiah Misra, Nilkanta Misra, and Ruchonath Mitter, will be sold for this arrear Anand Lal Roy, Sreenuttia Brahmonjee, widow of Nundo Lal Roy and adoptive mother of Gomedro Lal Roy minor, and Sreenuttia Tara-moni mother of Bhupendran Roy minor.	1,331 14 8 1,080 2 0	6 10 7
1191	2130	Panchim, Wamrah alias Hetal Khotian, pergunnah Bhadracharya.	Arund Lal Roy, Sreenuttia Brahmonjee, widow of Nundo Lal Roy and adoptive mother of Gomedro Lal Roy minor, and Sreenuttia Tara-moni mother of Bhupendran Roy minor.	2,030 11 0	170 4 1
1290	2157	Radhabhawan, pergunnah Khatunggar.	Panchanun Kanongri, Noronarin Das Kanongri, Guruprasad Dey, Panchanun Acharya, Jesteram Roy, Sadhuacharan Mania, Haro Charan Das, Modhoo sudun Dey, Guruprasad Jana, Haronarin Jana, Unaprasad Dey, Panchanun Paitra, Hury Charan Dey, Lalchurn Das, Gokulecharan Jit-hmo, Bul-ran Brohma, Damoodur Brohma, Sreenuttia Brahmonjee wife of Ratanarain Roy and Radul Khan. Rs. A. P. Deduct the share of Gokul Brohma, Damoodur Brohma and Ratanarain Brohma, for which a separate account has been opened 90 2 9 Deduct the share of Sreenuttia Brahmonjee, wife of Ratanarain Roy, for which separate account has been opened 24 8 7 Deduct a separate account of Radul Khan 46 10 10 Balance being the joint share of Panchanun Kanongri, Noronarin Das Kanongri, Guruprasad Dey, Panchanun Acharya, Jesteram Roy, Sadhuacharan Mania, Haro Charan Das, Modhoo sudun Dey, Guruprasad Jana, Haronarin Jana, Unaprasad Dey, Panchanun Paitra, Hury Charan Dey, Lalchurn Das, Gokulecharan Jit-hmo, Bul-ran Brohma, Damoodur Brohma, Sreenuttia Brahmonjee wife of Ratanarain Roy and Radul Khan, which will be sold for arrears of revenue. Janardan Das and Ratanarain Nandi	1,844 12 2 100 10 2 1,485 2 0	3 0 0
1294	2153	Shelarah, Suburg, Khamsara, Suburg.	See-kanto Ghose, Trakeer Chandra Ghose, Neelkanto Ghose, Haronarin Mohan Das, Nundo Lal Dey, Sreenuttia Das, mother of Jaganmohun Das junior and wife of Bhagbut Chunder Das, Shamsunder Das, Nikaunto Dey, Radhakrishna Singh, Bhagbut Chunder Das and Haronarin Das. Rs. A. P. Deduct separate account of Radhakrishna Singh 300 6 10 Deduct separate account of Bhagbut Chunder Das and Haronarin Das 117 1 13 Balance being the joint share of See-kanto Ghose, Trakeer Chandra Ghose, Neelkanto Ghose, Haronarin Mohan Das, Nundo Lal Dey, Sreenuttia Das, mother of Jaganmohun Das junior and wife of Bhagbut Chunder Das, Shamsunder Das and Nikaunto Dey, will be sold for this arrear.	1,186 11 0 648 6 0 747 6 11	0 1 4 2 0 0
1298	2513	Shewalia, pergunnah Bhanyamalia.	Chandhury Anund Lal Roy, Sreenuttia Tara-moni mother of Chandhury Shapur Narain Roy minor, Sreenuttia Brahmonjee widow of Nundo Lal Roy and adoptive mother of Gomedro Lal Roy minor.	700 9 6	37 14 3
1299	2514	Disso	Chandhury Anund Lal Roy, Sreenuttia Tara-moni mother of Chandhury Shapur Narain Roy minor, and Sreenuttia Brahmonjee widow of Nundo Lal Roy and adoptive mother of Gomedro Lal Roy minor.	1,070 9 6	20 4 4
1307	2726	Tildapara, pergunnah Borni Chaur.	Chandrowker Kur, Radhakinto Das father and guardian of Radhakinto Das minor, Juddoonath Das and Jesteram Kur. Temporarily-settled Estate.	642 1 1	7 7 7
1312	1686	Jalamutta, pergunnah Jalamutta.	Gomedro Kamin Roy and Sreenuttia Haripria Dabja Permanently-settled Estate.	Including prod fund. 50,127 9 0	7,216 3 6
1399	2180	Panjankool, pergunnah Bhanya Masota.	Anund Lal Roy, Rance Brohma Mot, widow of Nundo Lal Roy and adoptive mother of Gomedro Lal Roy, Sreenuttia Tara-moni, mother of Choudhury Shapur Narain Roy minor.	601 0 11	17 1 6

MIDNAPUR COLLECTORATE, the 23rd November 1878.

T. D. BRIGHTON, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Rungpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1878, corresponding with 14th Pous 1285 B. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th of September 1878:—

Class I.—Permanently-settled Estate.

Class.	Revenue No.	Name of mahal and pargannah.	Name of proprietor.	Sudder Jamma of the entire mahal.	Arrears for which to be sold.	REMARKS.
First class	15	Kiamat Jadoolusker, chakia Futteypore.	Srotagmoye Gupta Choudhuran, Fakir Chandra, Panchanun, Nalanchandra, Gobind Chunder Jagan-chau, Bhayachunder and Nil Chunder Khat and Panchanun Khat, guardian of Mohan Chunder and Haronarin Chunder Khat, minors, Broja Kant Datta Kant Bama, Jomalia, Jomerdin, Haro Bunderi Gupta, Shibo Zomahindoo Datta, Padma Chand and Maluk Chand Surana.	Rs. A. P. 12,906 0 6	Rs. A. P. 4 13 1	The entire Kiamat Jadoolusker of Maluk Chand and Padma Chand Khat, with respect to which separate account has been opened under section 11, Act XI of 1859, will be put up to sale. It bears a sudder jamma of Rs. 10-6-4.

Rungpore Collector's Office, the 14th November 1878.

J. J. LIVESAY, Collector.

INSOLVENCY NOTICE.

No. 1.

NOTICE is hereby given that in the event of no claim being established to the unclaimed dividends hereinunder mentioned within six months from this date, the same will be paid into court.

In the matter of WALTER CHARLES CHILD, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim	First dividend at 45 per cent., 5th February 1873	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	James Navin & Co. ...	5,366 15 7	2,407 12 9	115 6 2	2,192 6 7
	Ditto £320-19-6 or ...	3,209 12 0	1,380 3 1	69 0 1	1,311 3 0
	Total	.....	3,687 15 10	184 6 3	3,503 9 7

No. 2.

In the matter of RAMSABUCK MISSEK AND OTHERS, Insolvents.

Schedule of the First and Second Unclaimed Dividends.

Number.	Names of creditors as per Schedule B, per order of 6th December 1873.	Total amount of claim.	Unclaimed dividend as per order of 6th December 1873.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Brijo Mohun Doss ...	1,317 14 2	85 5 9	4 4 3	81 1 6
27	Nandolall Konnoyntoll ...	2,578 5 2	146 7 10	7 6 2	189 2 8
44	Sowpersund Dabypersund ...	1,337 2 6	64 2 3	3 3 3	60 15 0
55	Dalloo Bhuckel Booghawanram ...	1,000 0 0	51 8 0	2 11 7	51 12 5
63	Bhojeraj Chooramun ...	2,876 15 6	24 13 4	1 3 10	23 9 6
71	Umirtoll Saligram ...	198 2 6	6 13 6	0 5 5	6 8 1
78	Ranchurn Sonrajbox ...	223 7 0	11 2 9	0 8 11	10 9 10
83	Bharutram Hurkissenram (described in the schedule as Bharutram Hurkissen Dass) ...	1,031 4 6	51 6 1	2 9 1	48 13 0
89	Surgarchand Dabypersund ...	159 0 0	7 11 1	0 6 1	7 5 0
105	Premchand Kissenchund ...	577 7 6	1 11 9	0 1 4	1 10 5
108	Kenny Kissendoyal ...	423 12 3	14 11 7	0 11 9	13 15 0
140	Lallah Khoosectoll ...	315 1 6	19 7 4	0 15 6	18 7 10
143	Lallah Bhurwantoll Woodbuntall ...	308 3 3	24 13 0	1 3 10	23 9 11
164	Romanath Roy ...	1,779 10 0	84 14 1	4 7 1	84 7 0
166	Dewan Ramnarin ...	191 0 0	6 4 0	0 4 2	5 0 7
168	Gopaul Soukool ...	260 0 0	20 0 0	1 0 0	19 0 0
180	Jugernath Koonjoharry ...	1,181 4 0	59 9 0	2 15 7	56 9 5
184	Kurrychurn Hunsoman Doss ...	900 0 0	45 0 0	2 4 0	42 12 0
185	Salut Soory Dutt Robey Dutt ...	850 0 0	55 13 6	2 12 8	53 0 10
	Total	.....	787 12 4	39 5 6	748 6 10

Estate RAMSABUCK MISSEK AND OTHERS.

First and Second Dividend Account.

Number.	Names of creditors (residue of Schedule B, per order of 6th December 1873).	Total amount of claim.	Other moiety of the 1st and 2nd dividend to be received by the schedule creditor, per order of 6th December 1873.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Rama Shaw Gopaul Dass (described in the schedule as Ramanah Shaw Gopaul Dass) ...	11,620 6 8	1,773 1 0	88 10 5	1,684 6 7
3	Gopaul Dass ...	3,619 13 0	537 15 7	26 6 4	501 9 3
	Total	.....	2,301 0 7	115 0 9	2,186 15 10

Estate RAMSABUCK MISSES AND OTHERS.

First and Second Dividend Account.

Number.	Name of creditor (residue of Schedules A and B).	Total amount of claim.	Total amount of dividend at 20 per cent.	Less 8 per cent. for charges, &c.	Net amount due to the creditor.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Chotay Loll	8 1 1	2 6 7	0 1 11	3 4 8
6	Kabulram See'nipersaud	260 5 7	79 1 7	3 14 5	74 3 2
7	Goolchund Kissenchund	1,316 6 11	394 14 10	19 11 11	375 3 11
8	Jent Shaw Sangeram	1,506 0 7	451 12 10	22 9 5	429 3 5
10	Jent Shaw Casseram Pogram	958 7 1	287 8 6	14 8 0	273 2 6
16	Bunseedhur Thakoordees	41 0 0	12 4 9	0 9 10	11 10 11
20	Mohunloll	499 10 0	149 14 1	7 7 10	142 6 9
25	Rottachund Mohabeersaud	159 0 9	47 10 7	2 6 1	45 4 6
30	Nandoram Chitaylall	645 2 6	193 8 9	9 10 10	183 13 11
33	Mujees Roy Sangeram	297 13 9	89 5 6	4 7 5	84 14 1
34	Sewaram Deelsok Roy	32 0 9	9 9 9	0 7 8	9 2 1
37	Hurscheye Jinnah Dass	515 5 6	154 9 6	7 11 3	146 18 10
41	Rementton, Madhepersaud	183 8 0	55 0 1	2 12 0	52 4 1
47	Sewpersaud Honoomanpersaud	85 10 6	25 11 1	1 4 6	24 6 7
61	Randahal Takeeram Dhwee	651 0 0	195 4 9	9 11 5	185 9 4
52	Churkut Bagoobur	43 4 9	12 15 8	0 10 4	12 5 5
56	Khaseewal Khaseewal	248 0 0	74 8 4	3 11 6	70 10 10
61	Koolomund Goswamsunkur	700 0 0	210 0 0	10 8 0	199 8 0
67	Hurry Bhokut Takeoram	299 14 0	89 15 4	4 7 11	85 7 5
68	Ramdoyal Rampbul	501 0 0	150 4 9	7 8 2	143 12 7
77	Omrachram Chetoram	700 12 0	210 3 6	10 8 2	199 11 4
83	Rachoram Bisenram	1,664 13 3	499 7 1	24 15 6	474 7 7
89	Monorutram Doorgaram	10 6 6	3 1 10	0 2 6	2 15 4
96	Takeordyal Ajoodapersaud	906 1 6	271 13 3	13 9 5	258 3 10
101	Sutah Bhuckett Heerawaram	500 0 0	150 0 0	7 8 0	143 8 0
102	Bheel Bhuckett Paloram	32 14 0	9 13 9	0 7 10	9 5 11
110	Phakoo Bhuckett Takeoram	40 13 3	12 3 10	0 9 9	11 10 1
123	Sreekissen Tewarry and Ramsabuck Tewarry	639 14 6	191 15 6	9 9 7	183 5 11
123	Moorleedhur Tewarry	22 14 0	6 12 9	0 5 5	6 8 4
126	Kisardyal Roy and Rampjan Roy	242 15 0	72 14 0	3 10 3	69 3 9
127	Uppoor Roy	270 0 0	81 0 0	4 0 9	76 15 3
131	Hunmunt Roy	100 0 0	30 0 0	1 8 0	28 8 0
132	Baboo Ramjeevan Sing	191 0 0	57 4 9	2 13 10	54 6 11
133	Rallubunt Roy	600 0 0	150 0 0	7 8 0	143 8 0
134	Soodhmarain Sing and Joypanth Sing	144 0 0	43 3 1	3 2 6	41 0 7
136	Sanker Sing	100 0 0	30 0 0	1 8 0	28 8 0
141	Lallah Jeepersaud	270 8 9	81 2 7	4 0 11	77 1 8
145	Meer Valvalally Raiahzool Hossen	53 4 5	15 15 9	0 13 9	14 3 0
150	Chatter Dharoo Kormin	9 0 0	2 11 1	0 2 1	2 9 0
151	Ram Dybal Ch wdry	48 3 0	14 7 3	0 11 6	13 11 9
153	Ruday Sewchurn	10 8 0	3 2 4	0 2 6	3 13 10
155	Reed Bhuckett Toolaram	1,084 3 0	325 4 0	16 4 2	308 15 10
157	Lutchman Dass Hurruckchund	85 14 0	25 12 1	1 4 7	24 7 6
159	Baboo Salamat Roy Moaha Roy	185 10 6	55 11 1	3 13 6	52 14 7
159	Sreeram Dass Pertanabehund	10 1 0	3 0 3	0 2 5	3 13 10
161	Guzranz Pahray Beharryloll Pahray	3 14 5	1 3 9	0 0 11	1 1 10
162	Birjomonhun Dass	15 0 0	4 8 0	0 3 7	4 4 5
171	Mr. Thomas Nicol	20 14 6	6 4 3	0 5 0	5 15 3
172	Dabee Sahaye Beauty	5 3 0	1 18 7	0 1 5	1 13 2
173	Gones Solore Gopauljee	22 1 9	6 10 1	0 5 3	6 4 10
174	Lall Dass Bandhoolall	9 0 0	2 11 1	0 2 3	2 8 11
175	Moorleedhur Poorstutun Dass	80 7 3	24 2 1	1 3 2	23 14 10
189	Mathoorab Dass Huzjemun Dass	1,500 0 0	450 0 0	22 8 0	427 8 0
190	Honooman Pahoye Gaverdhane Dass	155 9 3	46 10 9	2 5 4	44 5 5
194	Callendur Honooman Sawhaw	50 13 6	15 4 0	0 13 2	14 7 10
195	Radhaporree Hachasoorce Gossain	58 2 6	20 7 1	1 0 4	19 6 9
199	Pornoram Luckmychund	31 0 0	9 4 9	0 7 5	8 13 4
199	Gopaul Roy	95 7 3	28 10 1	1 8 10	27 2 3
200	Banswahmull Takeoram	4 9 9	1 8 1	0 1 1	1 5 0
201	Gobind Narain Laljeemull	5 15 0	2 10 10	0 2 1	2 8 9
203	Tootucksee Podamjee	3,101 0 0	930 4 9	46 8 2	883 13 7
204	Rutton Chund Fool Chund	39 10 4	11 14 3	0 9 6	11 4 9
205	Kissen Persaud Bunwarreloll	55 6 0	19 9 9	0 15 8	16 10 1
209	Juddomunth Dass Goozratly	78 2 4	23 13 6	1 3 3	21 11 3
210	Shaw Govind Dass	1,975 7 5	592 10 1	29 10 1	563 0 0
211	Boothudram Ramloll	569 13 10	173 15 3	8 13 6	165 1 9
212	Kennoyloll Gopaul Chund	125 13 7	37 12 0	1 14 2	35 13 10
212	Nuthmull Jansomunth Roy	18 1 10	5 6 10	0 4 4	5 2 6
214	Sambao Nauth Tewarry	32 6 4	6 11 6	0 5 4	6 6 3
215	Choonaaloll	13 6 4	3 11 6	0 2 11	3 8 7
216	Luchmee Chund Fool Chund	24 7 5	7 5 4	0 5 10	6 13 5
220	Golsub Chund Bookal Chund	39 7 2	11 13 8	0 9 6	11 3 10
224	Luchmeeloll	2,566 4 0	769 14 0	38 7 10	731 6 3
225	Machunloll	13 1 4	3 14 9	0 3 1	3 11 8
227	Rampbul Banepersaud	33 10 0	9 13 6	0 7 10	9 4 6
230	Deisook Roy Koerat Sing	3 8 9	1 1 0	0 0 10	1 0 3
231	Baboo Bessacursersaud	700 0 0	210 0 0	10 8 0	199 8 0
	Total		3,475 9 9	429 9 4	3,046 0 5

No. 3.
In the matter of WILLIAM MARTIN, an Insolvent.
Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 27½ per cent., 5th August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Hall, H. & C.	4,000 0 0	1,600 0 0	75 0 0	1,425 0 0

No. 4.
Estate E. D. LATARIS and another, Insolvents.
Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 27½ per cent., 5th August 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Krepaw Nund Shaw	5,621 12 9	14 0 10	0 11 2	13 6 8
2	Essur Chunder Shaw and Sumboonauth Chowdhry.	11,199 9 3	27 15 7	1 6 4	26 9 3
3	Polin Chunder Coondoo	2,838 15 3	7 1 4	0 6 8	6 11 8
4	Gregobindo Shaw	5,648 12 0	14 1 31	0 11 3	13 8 9
5	Morary Dhar Coondoo	4,341 2 6	10 13 7	0 8 8	10 4 11
6	Hurro Loll Coondoo	1,707 15 9	4 4 8	0 3 4	4 0 11
7	The India Jute Company, Limited; Agents, Mackinnon, Mackenzie & Co.	2,992 9 11	7 7 8	0 6 11	7 1 9
8	Gotundo Chunder Coondoo	920 0 0	2 4 9	0 1 10	2 2 11
9	Petamber Prasad Chunder Shaw	4,941 2 0	12 6 7	0 9 10	11 11 9
10	Petamber Nundy	7,500 0 0	16 12 0	0 15 0	17 13 0
11	Joy Churn	4,805 3 2	12 0 2	0 9 7	11 6 7
12	Hurrynauth Mothoora Kanto	1,341 7 6	3 5 7	0 2 6	3 2 11
13	Haran Chunder Radhanauth Shaw	1,436 8 4	3 9 5	0 2 10	3 6 7
14	Nicol Fleming & Co.	2,644 0 9	9 1 9	0 7 3	8 10 6
15	Ramjee Dass Soodootra	616 0 0	1 8 7	0 1 2	1 7 5
16	Sreetanauth Shaw	411 0 0	1 0 5	0 0 9	0 15 5
17	Gungapersaud Kessub Lall	1,452 12 9	3 10 1	0 2 10	3 7 8
18	Golapursaud Cabool Chund	2,254 4 9	6 9 4	0 4 6	6 4 11
19	Ramcanai Poddar	5,020 11 9	12 8 9	0 10 0	11 14 9
20	Petamber Shaw	2,922 13 9	7 4 10	0 6 10	6 15 0
21	Abund Dass	955 0 0	2 7 4	0 1 11	2 5 5
22	Kalia Chund Poddar	1,321 14 3	3 4 10	0 2 7	3 2 8
23	Kistokisore Poddar	3,986 7 9	9 15 5	0 7 11	9 7 6
24	Bunsher Poddar	2,818 12 6	7 0 9	0 6 7	6 11 8
25	Issur Chunder Gossie	1,924 0 0	4 12 11	0 3 10	4 9 1
26	Prawnkisto Dutt	7,289 0 0	18 2 9	0 14 8	17 4 8
27	Samarang Sea and Fire Insurance Company and Reliance Marine Insurance Company; Agents, Apear & Co.	600 0 0	1 8 0	0 1 2	1 6 10
28	Bengal Marine Insurance Society; Agent, Thomas DeSouza.	1,100 0 0	3 12 9	0 2 2	3 9 10
29	Abdool Mahomed Mahomed Bhooy	1,300 0 0	3 12 0	0 3 0	3 9 0
30	Wienholt Brothers	400 0 0	1 0 0	0 0 9	0 16 3
31	Estate of Cally Churn Sadkhan	450 0 0	1 2 0	0 0 10	1 1 8
32	D. B. Mehta	1,000 0 0	2 8 0	0 2 0	2 6 0
33	Kintodhun Shaw Modosoodun Shaw	1,302 9 11	3 6 8	0 2 8	3 4 0
34	Sadonjee Premjee	8,349 6 8	20 13 2	1 0 7	19 12 7
35	C. Rustomjee Sathna	6,528 4 5	16 5 1	0 13 0	15 8 1
36	James Hechle	450 1 0	1 2 4	0 0 11	1 1 5
	Total ... ..	.....	276 16 8	13 13 9	265 1 11

No. 5.
Estate BALLYON & COMPANY, Insolvents.
Schedule of Fourth and Fifth Unclaimed Dividends.

Number.	Names of creditors.	Amount of claim.	Fourth dividend at 16 25 per cent., 7th July 1878.	Fifth dividend at 4 25 per cent., 3rd August 1878.	Total of two dividends.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
33 & 34	S. & C. Bishop & Co.	7,805 6 5	63 14 9	27 6 4	91 5 1	4 9 0	86 19 1
35 & 36	Thomas Brandreth	3,108 2 8	27 2 1	11 10 6	38 13 7	1 15 0	36 14 7
37	Engert and Kolke	643 8 0	5 10 1	2 6 7	8 0 8	0 6 5	7 11 3
38	William Page	1,963 1 4	17 2 10	7 5 9	24 8 7	1 3 7	23 3 0

No.	Names of creditors.	Amount of claims.	Fourth dividend at 10 per cent. 7th July 1878.			Fifth dividend at 4 per cent. 1st August 1878.			Total of two dividends.	Less 6 per cent. for charges, &c.	Net amount due to the creditors.									
			Rs.	A.	P.	Rs.	A.	P.												
39	William Page	1,465	8	10		12	13	2	5	7	11	18	8	1	0	14	7	17	6	6
40	Julius Liebert	8,813	11	7		33	5	11	14	4	10	47	10	9	2	6	1	45	4	9
41	Mrs. Jane O. Robinson	1,535	11	5					5	12	2	5	12	2	0	4	7	5	7	7
44	The London Insurance Co.	8,687	6	7		31	13	2	13	10	3	43	7	5	2	4	4	43	8	1
45	The London Insurance Co.	2,988	8	9					11	3	2	11	3	2	0	8	11	10	10	8
46	The Bengal Insurance Co.	725	8	0		6	4	10	2	11	3	9	0	1	0	7	8	8	8	11
47	J. A. Charnell	1,980	8	3		17	2	5	7	5	8	24	8	1	1	3	7	23	4	0
48	Archibald Glen & Co.	910	10	6		7	15	5	3	6	5	11	6	1	0	9	1	10	18	0
49	Shackel & Edward	415	1	6		3	10	1	1	8	11	5	3	0	0	4	1	4	14	11
50 & 51	The Manchester Fire Insurance Co.	1,637	14	7		14	5	3	6	2	3	20	7	6	1	0	4	19	7	2
52	John Samuels & Co.	475	0	0		4	2	6	1	12	6	5	15	0	0	4	9	5	10	3
61	The Secretary, Chamber of Commerce	114	9	4		1	0	0	0	6	10	1	6	10	0	1	1	1	5	9
62	The Proprietor, Englishman Press	246	1	3		3	2	5	0	14	9	3	1	2	0	2	5	2	14	2
63	The Indian Daily News Co.	243	12	0		2	2	1	0	14	7	3	0	8	0	2	5	2	14	3
64	Mackenzie, Lyall & Co.	187	8	0		1	10	3	0	11	3	2	5	6	0	1	10	2	3	8
65	Bischoff Law & Co.	157	5	0		1	6	0	0	9	5	1	15	5	0	1	6	1	19	11
67	Walter & Co.	203	10	9		2	5	9	1	0	2	3	5	11	0	2	8	3	3	3
69 & 70	Thomas & Co.	1,624	0	0		14	3	4	6	1	6	20	4	10	1	0	2	19	4	5
72	A. Robottom	454	10	6		8	15	7	1	11	3	6	10	10	0	4	6	5	6	4
76	James McPherson	650	9	6		5	11	11	2	7	5	8	3	4	0	6	6	7	12	10
79	James Serright	170	0	0		1	7	9	0	10	2	2	1	11	0	1	8	2	0	3
80	The City of Glasgow Bank	1,347	8	0		11	12	7	5	0	10	16	13	5	0	13	5	16	0	0
85	The American Baptist Missionary Union	192	1	0		1	10	7	0	11	6	2	6	1	0	1	10	2	4	3
87	Atkins, B. P. & Co.	307	8	0		2	11	0	1	2	5	3	13	5	0	3	0	3	10	5
92	Buckett, J. O. B.	460	10	2		4	1	8	1	12	2	5	13	10	0	4	8	5	9	2
93	Batten, J. H.	102	15	0		0	14	4	0	0	2	1	4	6	0	1	0	1	3	6
94	Bird, J. W., Lieut.-Col.	291	11	10		2	8	10	1	1	0	3	10	4	0	2	11	3	7	5
99	Balfour, E. Miss	112	8	9		0	15	9	0	5	9	1	0	6	0	1	1	1	5	5
101	Cole, A. W., Captain	228	3	11		1	15	11	0	13	8	2	13	7	0	3	8	2	11	4
104	Campbell, Crawford	365	11	6		3	3	2	1	5	11	4	9	1	0	3	7	4	5	6
105	Cumberledge, A. B., Captain	214	10	0		2	2	2	0	14	8	3	0	10	0	2	6	2	14	5
109	Davis, L. B. J., Captain	379	15	5		3	5	2	1	0	9	4	11	11	0	3	9	4	9	2
110	Drummond, H., Lieut.-Col.	205	9	8		1	12	9	0	12	4	2	0	1	0	2	0	2	7	1
111	DeBude, F. E., Major	768	9	0		6	11	3	2	13	11	9	9	2	0	7	7	9	1	7
114	Douglas, F. Dr.	85	0	0		0	12	0	0	5	1	1	1	1	0	0	10	1	0	3
115	Daly, Dr.	110	3	10		0	15	5	0	6	7	1	0	0	0	1	1	1	4	11
116	Elliot, A. J.	229	0	0		2	0	0	0	13	8	2	13	8	0	2	3	2	11	5
117	Estate of P. Vincent	252	7	6		2	3	4	0	15	1	3	2	5	0	2	0	2	15	11
118	Estate of J. Morton	213	3	9		1	13	10	0	12	0	2	10	7	0	2	1	2	8	6
119	Ewart, R. S., Capt.	403	3	8		4	0	10	1	11	9	5	12	7	0	4	7	5	8	0
128	Graham, J., Captain	89	8	0		0	12	6	0	5	4	1	1	10	0	0	10	1	1	0
130	Horsburgh, C. B., Lieut.	99	7	9		0	13	11	0	5	0	1	3	11	0	0	11	1	9	0
132	Hawkins, C. R., esq.	316	9	11		2	12	3	1	3	0	3	15	3	0	3	1	3	12	2
133	Haskins, E. J., Dr.	593	0	0		3	3	0	2	3	5	7	5	5	0	5	11	7	0	7
142	Kent, H., Major	402	10	2		4	0	9	1	11	9	5	12	6	0	4	7	5	7	11
143	Lane, Willmot	181	9	0		1	9	5	0	10	11	8	4	4	0	1	9	2	2	7
144	Lyall, J. B., esq.	80	0	0		0	11	2	0	4	10	1	0	0	0	0	9	0	15	3
147	Longmore, W. H.	1,369	5	5		12	2	0	5	3	4	17	5	10	0	13	11	16	7	11
148	McNeill, D. J.	2,430	9	4		21	4	3	9	1	10	30	0	1	1	5	3	25	13	16
149	Murray, F. C., Lieut.-Col.	1,498	0	0		13	1	8	6	9	11	13	11	7	0	14	11	17	12	8
150	Money, R. C. S.	117	5	4		1	0	5	0	7	0	1	7	5	0	1	2	1	6	3
152	McCallan, A. E., Captain	93	0	0		0	13	0	0	5	6	1	2	6	0	0	11	1	1	7
153	Martin, A. C.	69	2	0		0	12	5	0	5	4	1	1	9	0	0	10	1	0	11
154	Marshall, C. Mrs.	124	6	6		1	1	5	0	7	6	1	8	11	0	1	2	1	7	9
155	Meiville, S. S., esq.	349	13	0		3	0	11	1	5	0	4	5	11	0	3	5	4	2	6
158	Secretary, Mess. 22nd Punjab Native Infantry	232	10	6		1	15	2	0	13	4	2	12	6	0	2	3	2	10	4
160	Macdonald, J. C.	236	11	7		2	1	1	0	14	2	2	15	2	0	2	4	2	12	11
162	Mathem	630	8	0		5	8	3	2	5	9	7	14	0	0	5	3	7	7	9
163	Major J. C. Miller & Gottlieb	980	4	7		8	6	5	3	9	7	13	0	0	0	9	7	11	5	5
165	Pond, A., Major	191	5	6		1	10	9	0	11	5	2	6	2	0	1	10	2	4	4
167	Price, R. A., Lieut.	95	12	0		0	13	4	0	5	8	1	3	0	0	0	11	1	3	1
168	Pratt, C. S., Lieut.	1,275	5	8		11	2	6	4	12	6	15	15	0	0	12	4	15	2	3
171	Parsons, F., Dr.	87	11	0		0	12	3	0	5	7	1	1	10	0	0	10	1	1	0
174	Palmer, W. D., Lieut.	756	3	0		8	9	10	2	13	4	9	7	2	0	7	6	8	15	8
175	Pinwell, C. S., Lieut.	327	0	0		2	13	9	1	3	7	4	1	4	0	8	3	3	14	1
176	Price, W. R., Dr.	301	0	0		0	14	1	0	8	0	1	4	1	0	1	0	1	8	1
178	Patten, Joseph	62	0	0		0	11	5	0	4	11	1	0	4	0	0	9	0	15	7
179	President, Band Committee, 6th Regiment, Bengal N. I.	84	0	0		0	11	9	0	5	0	1	0	9	0	0	10	0	15	11
180	Reid, C., Brigadier-General	168	0	0		1	7	6	0	10	0	2	1	6	0	1	8	1	15	10
182	Ruddock, C. E., Dr.	107	2	6		0	15	0	0	5	5	1	5	5	0	1	0	1	4	5
183	Smith, E. Mrs.	69	10	6		0	12	6	0	5	4	1	1	10	0	0	10	1	1	0
184	Smith, G., Freer	95	11	0		0	13	8	0	5	9	1	8	3	0	0	11	1	2	4
193	Smith, J. D.	101	10	4		0	14	2	0	5	1	1	4	2	0	1	0	1	3	3
194	Shakespeare, H., Captain	231	11	2		2	0	5	0	13	9	3	14	2	0	2	8	3	11	11

Number.	Names of creditors.	Amount of claim.	Fourth dividend at 14 1/2 per cent. 7th July 1874.	Fifth dividend at 5 1/2 per cent. 2nd August 1875.	Total of two dividends.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
195	Secretary, Agricultural & Horticultural Society ...	105 14 0	0 14 0	0 8 4	1 5 1	0 1 0	1 4 1
198	Stohart, H. ...	87 11 0	0 12 9	0 5 3	1 1 6	0 0 10	1 0 8
199	Smyley, J. B., Major ...	192 1 3	1 10 10	0 11 6	2 6 4	0 1 11	2 4 5
199	Spottiswoode, W. ...	304 13 8	2 10 8	1 2 3	3 12 11	0 3 0	3 9 11
201	Savi, J. B. B., Lieut. ...	780 12 0	6 14 0	2 15 4	9 13 10	0 7 10	9 6 0
202	The representatives of the Revd. Geo. Smith, deceased	1,305 9 3	12 3 4	5 3 8	17 7 0	0 13 11	16 9 1
204	Turner & Co. ...	2,774 15 11	24 5 0	10 6 8	34 11 8	1 11 0	32 15 11
206	Tennant, J. F., Major ...	81 0 0	0 11 4	0 1 10	1 0 2	0 0 0	0 15 5
208	Waddington, H. P., Major ...	186 4 0	1 10 0	0 11 2	2 5 2	0 1 10	2 3 4
209	Walkey, K. W. R., Major ...	250 3 8	2 3 0	0 15 0	3 2 0	0 2 6	2 15 8
211	Walton, F. ...	289 0 11	2 8 5	1 1 4	3 0 9	0 2 10	3 6 11
212	Whish, W. T., Lieut. ...	1,065 9 0	9 5 2	3 15 11	13 5 1	0 10 7	12 10 6
216	Wise, D., Captain ...	246 14 8	2 2 6	0 14 10	3 1 4	0 2 5	2 14 11
227	Juggut Chunder & Co. ...	105 4 0	0 11 8	0 6 3	1 4 11	0 1 0	1 3 11
361	Watkins & Stokes, ...	1,225 7 0	10 11 6	4 9 6	15 5 0	0 12 3	14 8 9
364	Stack, Collis, & Murfield ...	114 0 0	0 15 11	0 5 10	1 6 9	0 1 1	1 5 8
366	Charles Henderson ...	149 0 0	1 4 10	0 2 11	1 7 9	0 1 2	1 6 7
	Total ...	.....	.....	.....	757 3 10	39 1 10	748 2 0

No. 6.

In the matter of HERRAN CHUNDER CHUCKERBUTTY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Name of creditor.	Amount of claim.	First dividend at 20 per cent. 4th September 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Dabee Doss Sunkerloll ...	3,343 12 0	1,103 7 0	55 2 9	1,048 4 8

No. 7.

In the matter of DEMONATH DAY, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at 15 per cent. 27th November 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
27	Ahmad Bux ...	70 0 0	10 8 0	0 8 4	9 15 8
11	Bulloram Day ...	221 8 0	33 3 7	1 10 7	31 9 0
16	Gossain Dasa Kaur ...	25 13 0	3 13 11	0 3 1	3 10 10
26	Jora Mull Jossel ...	5 4 0	0 12 7	0 0 7	0 12 0
12	Lucky Money Dasseo Broomluty ...	3,743 14 0	562 6 3	28 1 10	534 3 5
14	Moodosoodun Dass and Parbutty Bocheo ...	139 5 0	20 14 4	1 0 8	19 13 8
15	Moodosoodun Sirent ...	252 8 6	37 14 1	1 14 3	35 15 10
17	Maudub Chunder Chatterjee ...	65 14 0	9 14 1	0 7 10	9 6 3
24	Maudub Chunder Mookerjee ...	65 14 0	9 14 1	0 7 10	9 6 3
	Total ...	.....	689 3 11	34 7 0	654 12 11

No. 8.

In the matter of BRADRON & Co., Insolvents.

Schedule of the Third Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Third dividend at 5 annas per cent. 27th November 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	George Samuel Sykes ...	360 0 0	1 1 6	0 0 10	1 0 8
2	Bank of Hindustan, China, and Japan, Ltd. ...	35,322 9 6	110 6 1	5 8 3	104 13 10
4	George Deneo Blake ...	921 14 0	2 14 8	0 2 4	2 13 4
6	The Universal Life Assurance Society ...	2,002 8 3	30 0 2	1 8 0	28 8 8
	Total ...	.....	144 6 6	7 8 5	137 3 0

No. 9.

In the matter of BROJONATH MOOKERJEE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 25 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
8	Negendronauth Mookerjee	682 10 0	375 7 1	18 12 4	356 10 6

No. 10.

In the matter of CHARLES LLOYD EDWARD, an Insolvent.

Schedule of the Fourth Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	Fourth dividend at 10 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Agra Bank Society	100 0 0	24 0 0	1 3 2	22 12 10
	Begbie & Co.	61 0 0	3 18 5	0 3 1	3 10 4
	Bindabun Paul	57 0 0	3 6 8	0 2 8	3 4 0
	Blunt, Mrs. Eliza	37 0 0	2 3 6	0 1 9	2 1 9
	Bhowanee Dealer	12 9 7	7 4 8	0 5 10	6 14 10
	Crane, W. H.	33 2 0	2 1 8	0 1 8	2 0 0
	Chalcraft, Mrs.	20 0 0	1 3 2	0 0 11	1 2 3
	Carstairs, Mrs.	172 10 0	10 5 9	0 8 3	9 13 6
	Halton, Mrs.	20 0 0	1 3 2	0 0 11	1 2 3
	Hickmarth, Mrs.	64 6 0	4 1 8	0 3 3	3 14 6
	Jones & Co.	268 8 0	16 1 9	0 12 10	15 4 11
	Kistomohun Day	50 0 0	3 0 0	0 2 4	2 13 8
	Maudy, Mrs.	31 0 0	2 0 8	0 1 7	1 15 1
	Muzzoodie Tailor	192 0 0	11 8 4	0 2 2	10 15 2
	Palmer, P.	271 6 6	10 1 7	0 15 0	15 7 7
	Peroo Butcher	55 4 0	3 5 0	0 2 7	3 2 5
	Ramdhan	80 0 0	4 12 9	0 3 10	4 8 11
	McKellar & Co.	46 0 0	2 12 2	0 2 2	2 10 0
	Robinson & Co., W. W.	21 0 0	1 3 2	0 0 11	1 2 3
	Rada Mohun Pyne	131 0 0	9 0 8	0 6 5	7 10 3
	Romdoss Chatterman	38 2 0	2 4 7	0 3 9	2 2 10
	Swinhoe, R., Executor of Mr. Gallanders	138 10 8	8 5 1	0 4 7	7 14 6
	Statham, H. G.	54 8 0	3 4 4	0 2 7	3 1 9
	Spence, Mrs.	21 0 0	1 4 2	0 1 0	1 3 2
	Tandy, H.	60 4 0	3 9 10	0 2 10	3 7 0
	Tisco-Taylor	47 0 0	2 13 1	0 2 3	2 10 10
	Thomson, T. E.	26 0 0	1 8 11	0 1 2	1 7 9
	Wilson, Frith & Co.	174 3 10	58 7 3	2 14 9	56 8 6
	Ork, W. B. for Ranken & Co.	655 11 8	39 5 0	1 15 6	37 6 2
	Watkins Cliff & Co.	17 1 1	1 0 5	0 0 9	0 15 8
	Water & Co.	50 0 0	3 0 0	0 2 4	2 13 8
	Wilson & Co.	50 0 0	4 3 2	0 3 4	3 15 10
	Wilson, J. H.	23 12 0	1 8 10	0 1 1	1 5 9
	Wilkinson, Mr.	23 15 0	1 7 0	0 1 1	1 6 11
	Total		260 12 11	12 15 5	247 13 8

No. 11.

In the matter of GEORGE WALLIS BLACKMORE DORRETT (DORRETT BROTHERS).

Schedule of the First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 10 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Aspinall, Mrs. Marianne	12,898 9 0	225 11 0	11 4 7	214 7 2
1	Brynmouth Baboo	13,904 15 0	243 5 4	12 2 8	231 2 8
15	Brynmouth and Radhakissen	125 0 0	2 3 0	0 1 9	2 1 3
6	Doorga Persaud	3,150 0 0	35 2 0	2 12 1	62 5 11
33	Friend of India Press	66 0 0	1 2 6	0 0 11	1 1 7
3	Greenway Brothers	2,589 18 8	45 5 1	2 4 3	43 0 10
24	Gunga Mahomed	75 0 0	1 5 0	0 1 0	1 4 0
8	Hendy & Co., J. M.	225 0 0	3 15 0	0 3 1	3 11 11
14	Jewa Ram Shah	283 0 0	4 15 2	0 3 11	4 11 3

Number.	Name of creditor.	Amount of claim.	First dividend at Rs. 1 as 4 per cent. 2nd February 1874.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
16	Kishen Pölteror	83 10 0	1 7 4	0 1 2	1 6 3
21	Kirk, J. R.	200 0 0	3 8 0	0 2 0	3 6 3
9	Luckman Doss	275 0 0	4 13 0	0 3 10	4 9 2
11	Laurence, Thomas	221 8 0	3 14 0	0 3 1	3 10 11
7	Mahomed Hossein	280 0 0	4 14 5	0 3 11	4 10 6
19	McSweeney, Mrs.	74 8 0	1 4 10	0 1 0	1 3 10
22	Mooteeram Shah	64 0 0	1 0 10	0 0 10	1 0 0
23	Mofussilte Newspaper Proprietor	150 0 0	2 10 0	0 2 1	2 7 11
5	Radha Mohun Pyne & Co.	9,634 6 3	63 10 9	3 2 11	60 7 10
6	Shah Mahomed & Co.	366 12 0	6 6 8	0 5 1	6 1 7
13	Shah Mahomed	428 14 0	7 10 11	0 6 1	7 4 10
10	Vulacoolah	110 12 6	1 15 0	0 1 0	1 13 6
12	Williams, M. J.	225 7 0	3 15 1	0 3 1	3 12 0
			630 3 0	34 7 7	655 12 2

No. 12.

In the matter of JAMES HAVERT, an insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at Rs. 1 as 4 per cent. 2nd February 1874.		Less 5 per cent. for charges, &c.		Net amount due to the creditors.			
			Rs.	A. P.	Rs.	A. P.		Rs.	A. P.	
9	Davies & Co., Messrs.	250	0	0	4	1	0	3	13	9
4	Gibson, W.	7,000	0	0	113	12	0	5	11	0
1	Hobson, Frederick H.	6,384	0	0	103	11	10	5	2	11
10	Ditto ditto.	380	0	0	6	11	0	0	3	10
6	Hay & Co., G. C.	200	0	0	3	4	0	0	3	7
6	Jones & Co., W. H.	200	0	0	3	4	0	0	2	7
17	Nundry Patt Mats	17,000	0	0	274	4	0	13	13	0
14	Rani Lal	80	0	0	1	4	0	0	1	3
3	Wilson Minden	7,000	0	0	113	12	0	5	11	0
Total					624	3	7	31	3	2
									593	0

No. 13.

In the matter of WEDON THOMAS DAVES, an insolvent.

Schedule of the Second Unclaimed Dividend.

No.	Names of creditors.	Amount of claim.		Second dividend at Rs. 1 as 4 per cent. 2nd February 1874.		Less 5 per cent. for charges, &c.		Net amount due to the creditors.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
22	Allan, R. W.	400	0 0	5	0 0	0	4 0	4	12 0
33	Allan, R. T.	400	0 0	5	0 0	0	4 0	4	12 0
10	Book Club, 72nd Regiment, N. I.	188	3 2	2	5 8	0	1 10	2	3 10
31	Cally Press and Seal & Co.	150	10 0	1	15 11	0	1 7	1	14 4
10	De Costa, Mrs.	88	8 4	1	1 5	0	0 10	1	0 10
10	Dowlat Sing, Rajah	438	12 2	5	7 9	0	4 4	5	3 5
18	Edmondson, G.	162	10 10	2	0 8	0	1 7	1	14 11
33	Edmonds, Mrs.	390	0 0	1	14 0	0	3 10	4	10 2
24	Gobinchunder and Gangadhar Seal	100	0 0	1	4 0	0	1 0	1	3 0
25	Hennessey & Co., John	1,000	0 0	12	8 0	6	10 0	11	14 0
3	Jannokey Doss, Baboo	11,800	0 0	147	8 0	7	0 0	140	2 0
11	Kunnie Loll	302	3 7	4	14 6	0	3 11	4	10 6
28	Manuel, J.	344	8 0	4	4 11	0	3 5	4	1 8
2	Ram Doss, Baboo	11,025	0 0	1,175	5 0	58	12 8	1,116	8 9
6	Stewart & Co.	1,208	0 0	15	1 7	0	12 0	14	5 7
7	Shearwood & Co.	100	0 0	1	4 0	0	1 0	1	8 0
1	Thackoor Dass Bonnerjee	1,255	0 0	15	11 0	0	12 6	14	14 6
4	Tara Chund Ramchand	8,000	0 0	100	0 0	5	0 0	95	0 0
14	Wright, Mrs. Nathan	513	12 2	6	8 9	0	5 1	6	1 8
21	Wilson & Co., D.	100	0 0	1	4 0	0	1 0	1	3 0
26	Wemble, Captain John	500	0 0	6	4 0	0	5 0	5	15 0
Total				1,519 9 2		75 15 2		1,443 10 0	

No. 14.

In the matter of SHYAMOPAL MITTAL, an Insolvent.

Schedule of First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at Rs. 1 as. 4 per cent., 2nd February 1876.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Chandoy, B. ...	9,470 0 0	118 8 1	5 14 8	112 7 3
11	Chandoy, B. ...	2,18 12 0	2 11 9	0 2 2	2 0 7
9	Durgesh Singh ...	1,165 4 0	14 5 1	0 14 7	17 6 6
28	Durga Sunker and Laljeemull ...	1,012 2 0	12 10 5	0 10 1	12 0 4
20	Dyarnah Loohya ...	610 13 6	7 11 11	0 6 2	7 5 9
8	Gangadhar and Gogen Chund ...	2,000 0 0	25 0 0	1 4 0	23 12 0
16	Gangadhar Lall ...	1,795 2 6	22 7 0	1 1 11	21 5 1
24	Gangapersaud and Ramcuttan ...	16,641 9 9	208 0 4	10 6 5	197 9 11
27	Goldil Chund Keerut Singh and Jay Chund ...	1,500 0 0	18 12 0	0 15 0	17 13 0
29	Gobindlall and Soekhasenlall, Ltd. ...	450 12 6	5 10 2	0 4 6	5 5 8
10	Holasroy ...	358 9 6	6 15 8	0 5 8	6 10 0
4	Juggernauth Swamee ...	1,031 8 6	12 14 4	0 10 3	12 4 1
14	Juggernauth Puttick ...	2,500 0 0	31 4 0	1 9 0	29 11 0
8	Komer Seetul Singh Chowghurwah ...	4,111 1 6	61 6 2	2 9 1	58 13 1
18	Kewalram Loohya ...	902 16 0	11 4 7	0 9 0	10 11 7
19	Kewalram Loohya ...	371 3 6	4 10 3	0 3 8	4 6 7
33	Lonoloi and Trebbhubun Singh ...	1,100 0 0	13 12 0	0 11 0	13 1 0
1	Mujlish Roy ...	1,000 0 0	12 8 0	0 10 0	11 14 0
2	Mohasank and Doolce Chund ...	1,000 0 0	12 8 0	0 10 0	11 14 0
21	Moneyram Loohya ...	400 0 0	5 0 0	0 4 0	4 12 0
12	Ramnarain Lallah ...	3,000 0 0	37 8 0	1 14 0	35 10 0
20	Radakissen and Gungashahoy ...	228 0 0	2 13 7	0 2 3	2 11 4
32	Ruggernauth Dass and Dall Chund ...	8,000 0 0	100 0 0	5 0 0	95 0 0
6	Sree-paul Swamee ...	2,791 7 6	34 14 4	1 11 11	33 2 5
23	Shaw Roghoburdal ...	108 7 6	1 5 8	0 1 1	1 4 7
23	Shaw Roghoburdal, Shaw Muckunlall, Shaw Coondunlall, and Shaw Foondunlall ...	160 7 0	2 1 11	0 1 8	2 0 3
23	Shaw Coondunlall and Shaw Foondunlall ...	10,586 6 3	132 7 3	6 9 11	125 13 4
13	Shan Singh ...	2,014 0 0	24 2 10	0 0 1	114 2 9
16	Sharam and Ungumull ...	2 3 3	3 1 10	0 2 5	2 15 5
17	Tillock Chund Loohya ...	1,811 5 3	22 10 3	1 2 1	21 8 2
31	Tilakchand ...	3,565 8 6	44 0 1	2 3 7	42 5 6
22	Woomasunker and Mohunlall ...	1,217 12 0	15 3 7	0 12 2	14 7 5
Total			1,118 12 1	55 14 4	1,062 13 9

No. 15.

In the matter of GREGORY MULICK, an Insolvent.

Schedule of First Unclaimed Dividend.

Number	Names of creditors.	Amount of claim.	First dividend at 7 as. per cent., 2nd February 1876.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
10	Addoyto Churn Day's estate ...	254 0 0	1 1 9	0 0 10	1 0 11
12	Anand Chunder Bose ...	1,651 6 9	7 3 7	0 5 9	6 18 10
48	Andray Churn Shaw ...	876 4 0	3 13 4	0 9 0	3 10 4
13	Bhojrab Chunder Mullick ...	500 0 0	2 3 0	0 1 9	2 1 3
17	Brojanath Bhur ...	2,082 0 0	9 1 9	0 7 3	8 20 6
24	Bhojrab Chunder Paul and Tariney Churn Paul ...	911 15 6	3 15 10	0 3 2	3 12 8
26	Bholanath Shaw ...	707 8 0	3 1 8	0 2 6	2 15 1
23	Bhogobutty Churn Halidar ...	1,384 5 6	6 0 11	0 4 10	5 12 1
60	Budden Chunder Paul ...	353 0 0	1 8 8	0 1 2	1 7 6
79	Birley, Currie & Co. ...	6,183 10 0	24 15 6	1 5 6	23 9 11
59	Comulrooney Dabey Sreemutty ...	800 0 0	3 8 0	0 2 9	3 5 3
46	Durgapersaud Kur ...	686 0 0	3 0 0	0 2 4	2 13 8
75	Enthorn & Co., L. J. ...	239 2 0	1 0 9	0 0 10	0 15 11
66	Detruiz, Francis ...	2,500 0 0	10 15 0	0 8 9	10 6 3
52	Goberdhone Mullick ...	1,000 0 0	4 6 0	0 3 6	4 2 6
85	Gopalswamy & Co. ...	3,500 0 0	16 5 0	0 12 3	14 8 3
28	Gooropersaud Dutt ...	4,500 0 0	19 11 0	0 15 9	18 11 3
26	Goluck Chunder Coondoo and Hurrolall Munde ...	481 4 0	2 15 8	0 2 4	2 13 4
38	Haran Chunder Ash ...	1,411 15 6	6 2 10	0 4 11	5 13 11
40	Hulodhur Day and Bhojrab Chunder Ghose ...	1,990 2 0	8 11 4	0 6 6	8 4 10
50	Huro Chunder Mookerjee ...	1,000 0 0	4 6 0	0 3 6	4 2 6

Names of creditors.		Amount of claim.	1st dividend at 7 1/2 per cent., 2nd February 1878.		Less 5 per cent. for charges, &c.		Net amount due to the creditors.			
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
61	Huber & Co., J.	727	0	0	3	2	11	0	2	6
98	Hemnauth Chunder	275	0	0	1	8	8	0	0	11
81	Jitnarain Bhakta and Harrao Chunder Aah	739	0	0	1	7	9	0	1	2
64	Jhoota Chatterja Baboo	612	0	0	2	10	10	0	2	1
79	Jogotamund Mullick	1,175	6	0	5	2	3	0	4	1
108	Jodanauth Mullick	400	0	0	1	12	0	0	1	4
18	Keempachay	496	0	0	2	2	8	0	1	8
25	Kristo Chunder Sircar and Greesh Chunder Dutt	314	11	0	1	6	0	0	1	1
62	Kisto Chunder Doss	866	7	0	3	12	8	0	3	0
68	Kisto Chund Roy	714	13	0	3	4	2	0	2	7
97	Kishu Chund and Kenoyall	1,137	5	3	4	15	7	0	3	11
76	Lench, Kettlewell & Co.	1,071	3	3	4	11	0	0	3	9
7	MacKenzie, Lyall & Co.	622	1	8	2	11	8	0	2	2
42	Modhoooodun Seal	1,889	0	0	4	6	0	0	3	0
94	Modhoooodun Mundle and Pittumber Bullab	357	2	0	1	9	0	0	1	3
95	Modhoooodun Mundle and Bholaopanth Mundle	769	8	0	3	5	10	0	2	8
19	Nitmonoy Pyne	727	14	0	3	2	11	0	2	6
23	Nittanund Shaw and Dwarkanauth Shaw	1,072	8	6	4	11	1	0	3	9
36	Nilcomul Seal and Kalia Chund Samanta	400	9	0	1	12	0	0	1	5
2	Panchanun Bhattacharjee	700	0	0	3	1	0	0	2	5
26	Prem Chander Sircar and Greesh Chunder Dutt	411	11	0	1	13	0	0	1	5
77	Purrier & Co.	721	4	3	3	2	6	0	2	6
102	Pawnkisto Chuckerbutty	149	0	0	4	3	5	0	3	3
109	Peard, P.	500	0	0	2	3	0	0	1	9
14	Ramanund Sein	500	0	0	2	3	0	0	1	9
35	Rajnarain Dhole and Pittumber Day	100	4	14	4	7	1	0	3	6
46	Ramtonoy Shaw	2,343	12	0	10	4	1	0	8	2
66	Ramrutton Bonnerjee	351	3	6	1	8	7	0	1	2
58	Rambux and Woodeyram Baboo	609	6	9	2	14	10	0	2	4
70	Ramnarain Singhee	592	3	6	2	9	5	0	2	0
72	Rajkisto Haldar and Modhoooodun Haldar	2,275	0	0	16	0	8	0	8	6
103	Ramcunoy Mundle	450	0	0	1	15	6	0	1	0
8	Shank Oiemeeah	1,081	10	0	4	11	8	0	3	9
27	Shama Churn Sett	263	2	0	1	2	5	0	0	11
63	Shank Meeron Meah	1,110	14	0	4	13	9	0	3	10
64	Shank Duno Meah	298	10	8	1	4	11	0	1	0
67	Saligram Baboo and Doorgapersaud Baboo	369	0	0	1	8	6	0	1	2
78	Scott, Bell & Co.	1,047	5	3	42	3	4	2	1	9
100	Small & Co.	2,000	0	0	8	12	0	0	7	0
91	Sarrop Chunder Tarruffdar	2,201	0	0	9	12	2	0	7	9
100	Saraj Mistry	250	0	0	1	1	6	0	0	10
100	Shearman, Mullins & Co.	15,000	0	0	15	10	0	8	4	6
44	Victorine Haerah	351	11	3	1	8	7	0	1	2
49	Woomer Sirdar and Coobemooder Sirdar	275	7	0	1	3	3	0	0	11
Total					396	10	5	19	13	9

No. 16.

In the matter of HALLOPHUR DAY, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number	Names of creditors.	Amount of claim	Second dividend at 7 1/2 per cent., 2nd February 1878.			Less 5 per cent. for charges, &c.			Net amount due to the creditors.				
			Rs.	A.	P.	Rs.	A.	P.					
1	Ramanundo Ghose and Ramdhono Nundy	1,300	0	0	2	7	0	0	1	11	2	5	1
2	Ramduy Mundle	1,822	4	0	3	6	8	0	3	0	3	3	11
3	Mansaram and Buddinauth Baboo	4,215	0	0	7	15	4	0	6	4	7	9	0
4	Gopernauth Mozendar and others	15,075	9	8	29	4	8	1	6	7	26	13	8
5	Ramcomnar Rockett	622	4	0	1	11	8	0	1	4	1	10	4
6	Nim Chund Baboo and others	4,123	0	0	7	11	8	0	6	2	7	5	6
7	Sookdeb and Kistomohun	3,000	0	0	5	10	0	0	4	6	6	5	8
8	Challa Chund Kistomohun	1,700	0	0	3	3	0	0	2	0	3	0	0
9	Keempachetty Saha	605	0	0	1	8	2	0	1	3	1	7	0
10	Mugden Mohun Saha	1,000	0	0	1	14	0	0	1	6	1	12	6
11	Jugro Mohun Saha and another	2,000	0	0	4	8	0	0	3	7	4	4	8
12	Geeral Chund Dan	1,000	0	0	1	14	0	0	1	6	1	12	6
13	Knaundey Mullick and another	3,089	0	0	5	12	8	0	4	7	5	8	1

Number.	Names of creditors.	Amount of claim.	Second dividend at 2 per cent., 2nd February 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
14	Mudden Mohon Sircar and another...	672 0 0	1 4 2	0 1 0	1 3 2
19	A Grant	1,500 0 0	2 13 0	0 2 3	2 10 7
64	Bisnambhar Day	1,928 3 6	3 9 9	0 2 10	3 6 11
107	Calcutta Bank	27,000 0 0	50 10 0	2 8 6	48 1 6
108	Seehasunderly Dastar Exia	10,000 0 0	18 12 0	0 15 0	17 13 0
109	Jugoo Mohon Seal	40,000 0 0	76 0 0	3 12 0	71 4 0
110	Mutty Chund Baboo...	20,000 0 0	37 8 0	1 14 0	35 10 0
111	Prawkista Seal	15,000 0 0	28 2 0	1 6 8	26 11 6
112	Cassanuth Rockett	15,000 0 0	2 13 0	0 2 3	2 10 7
117	Sibnarain Ghose	15,000 0 0	28 2 0	1 6 8	26 11 6
120	Nursing Chunder Roy	1,000 0 0	1 14 0	0 1 6	1 12 0
Total			320 6 4	16 4 9	310 1 7

No. 17.

In the matter of KESTERALL MULLICK, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 7 per cent., 2nd March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
7	Bonomally Sen	275 0 0	19 4 0	0 15 4	18 4 8
11	Beharry Lal Onschett	45 5 0	3 2 9	0 2 6	2 0 3
16	Brindaban Mullick	20 0 0	1 8 5	0 1 1	1 5 4
9	Dwarkanauth Day	600 0 0	42 0 0	2 1 7	39 14 5
6	Gostobeharry Mullick	198 0 0	13 13 9	0 11 1	13 2 8
15	Gopal Chunder Dutt	280 0 0	19 9 7	0 15 6	18 10 1
14	Nurrathum Mullick	62 5 0	4 5 9	0 3 5	4 2 4
23	Prawkista Laha	900 12 9	63 10 11	3 2 11	60 5 0
10	Roopall Day	163 4 6	10 11 8	0 8 7	10 3 1
1	Sookdynall Soerjee Mull	25 13 6	1 12 11	0 1 6	1 11 6
16	Surreit Chunder Chuckerbutty	10 0 0	6 4 10	0 5 0	5 15 10
Total			186 2 7	9 4 6	176 14 2

No. 18.

In the matter of ALEXANDER WALLACE & Co, Insolvents.

Schedule of the Third Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Third dividend at 2 per cent., 2nd March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Thomas Paine & Co.	7,104 2 4	360 11 4	17 15 9	341 11 7
6	W. Johnson	120 0 0	6 0 0	0 4 9	5 11 3
7	William Henderson	300 0 0	15 0 0	6 12 0	14 4 0
Total			1,495 15 10	24 4 8	1,471 11 2

No. 19.

In the matter of OMRAO SING, an Insolvent.

Number.	Names of creditors.	Amount of claim.	First dividend at Rs. 1-12 per cent., 2nd March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13	Bulka Dass, Badree Dass Mokeom	674 15 6	8 5 0	0 6 3	7 14 3
7	Calla Chund Pointh	650 4 9	8 0 7	0 6 5	7 10 2
24	Dwarkanauth Sircar	173 14 0	3 0 8	0 3 5	2 14 3
2	Greenharcelah Konnyall	334 8 6	5 13 8	0 4 8	6 9 0
14	Honeeman Dass	1,500 0 0	28 4 0	1 5 0	24 15 0
22	Johurmull Doya Chund	1,439 14 0	25 9 9	1 4 1	23 15 1

Number.	Names of creditors	Amount of claim.	First dividend at No. 10 per cent., 2nd March 1873.			Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
4	Kistollal Ghose	67 0 6	1	2	9	0 0 11	1 1 10
8	Koylas Chunder Bagehee	64 1 0	1	1	11	0 0 10	1 1 1
21	Kalloo Baboo Lal Chund	743 13 0	13	0	3	0 10 4	12 5 11
6	Manick Chuckerbatty	347 12 0	6	1	5	0 4 16	5 12 7
11	Mutebharan Mundle	91 9 6	1	8	8	0 1 3	1 8 5
17	Mohundali Lall Chund	519 4 6	9	1	1	0 7 3	8 9 10
10	Opoorbanan Mundle	75 0 0	1	5	0	0 1 0	1 4 0
8	Hooplall Mookerjee	540 7 0	9	7	4	0 7 6	8 15 10
6	Ramnarain Dass	457 15 0	8	0	8	0 6 4	7 9 11
9	Ram Chunder Bhur	826 13 6	14	7	6	0 11 0	13 12 9
16	Sirdar Moll-	104 15 0	1	13	6	0 1 6	1 12 0
13	Thakooram Nandy	353 0 0	6	2	10	0 4 11	5 13 11
Total			150	0	0	7 7 3	142 9 3

No. 20.

In the matter of GEORGE FRASER RAILLEY, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim	Second dividend at 10 per cent. 2nd March 1873.			Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
32	Alexander, R.	4,000 0 0	30	0	0	1 9 0	28 8 0
15	Bell, W.	500 0 0	3	12	0	0 3 0	3 9 0
21	Bagshaw & Co.	700 0 0	5	4	0	0 4 2	4 15 10
6	Crump, P. R.	300 0 0	2	3	0	0 1 9	2 2 3
7	Callypersaud Sein & Co.	100 0 0	6	12	0	0 5 4	6 6 8
8	Curri & Co.	1,500 0 0	11	4	0	0 9 0	10 11 0
10	Coles, J. R.	350 0 0	2	10	0	0 2 1	2 7 11
37	DePenning, P.	1,200 0 0	9	0	0	0 7 2	8 8 10
19	Gonger, A.	617 4 0	4	10	0	0 3 8	4 6 4
50	Greenway Brothers	380 0 0	2	13	7	0 2 3	2 11 4
4	Howard, William for R. Beeson	12,300 0 0	92	4	0	4 0 0	87 10 8
43	Llewellyn, J.	800 0 0	6	0	0	0 4 9	5 11 3
61	Mackillop Stewart & Co.	700 0 0	5	4	0	0 1 2	4 15 10
29	Newson, Gaspar	3,000 0 0	22	8	0	1 2 0	21 6 0
34	Newson, J.	800 0 0	6	0	0	0 4 9	5 11 3
42	Pearson, Dr. J. T.	300 0 0	2	4	0	0 1 9	2 2 3
35	Ram Chunder Dass & Co.	454 8 0	3	6	6	0 2 8	3 3 10
28	Sarrop Chund Dutt	300 0 0	2	4	0	0 1 0	2 2 3
45	Swinhoe, T. H.	180 9 0	1	5	7	0 1 0	1 4 7
47	Shackleton, G. C.	1,500 0 0	11	4	0	0 9 0	10 11 0
31	Williamson Brothers	254 0 0	1	14	6	0 1 6	1 13 0
44	Newson, J.	700 0 0	5	4	0	0 4 2	4 15 10
	Gamble, J. H.	5,213 0 0	39	1	7	3 7 3	35 10 4
	Total		207	1	9	15 4 11	191 12 10

No. 21.

In the matter of HENRY WILLIAM IRVING WOOD, an Insolvent.

Number.	Names of creditors.	Amount of claim.	First dividend at 10 per cent., 3rd August 1873.			Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			Rs.	A.	P.		
1	Ezekiel Judah	5,100 0 0	76	8	0	3 13 9	72 10 10
2	Samson Churn Bhow	15,000 0 0	225	0	0	11 4 0	213 12 0
6	C. Nalas	250 0 0	4	3	2	0 3 4	3 15 10
7	Captain H. E. Pallin	2,655 0 0	39	13	6	1 15 10	37 13 7
9	A. Roberts	275 1 9	4	2	0	0 3 3	3 14 9
10	Apur & Co., Secretary of the Reliance Marine Insurance Office	2,000 0 0	30	0	0	1 8 0	28 8 0
11	M. C. Jonkin, Secretary, Calcutta Merchant Marine Insurance Society	2,000 0 0	30	0	0	1 8 0	28 8 0

Number.	Names of creditors.	Amount of claim.	First dividend	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			at 11 per cent., 3rd August 1878.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
13	Oma Churn Mitter	1,000 0 0	15 0 0	0 12 0	14 4 0
14	Gourmonee Bessie	1,000 0 0	15 0 0	0 12 0	14 4 0
15	Rajendranath Sen	1,576 0 0	23 10 3	1 2 11	22 7 4
17	John and Charles White & Co.	4,000 0 0	60 0 0	3 0 0	57 0 0
18	Major General H. Wood, c.b.	15,000 0 0	225 0 0	11 4 0	213 12 0
19	MacKenzie, Lyall & Co.	185 0 0	2 12 5	0 2 2	2 10 3
20	D. Wilson & Co.	210 0 0	3 2 5	0 2 5	2 15 11
21	Farber & Co.	142 0 0	2 2 0	0 1 8	2 0 4
22	F. W. Brown & Co.	100 0 0	1 8 0	0 1 2	1 0 10
23	Harcourt & Co.	200 0 0	3 0 0	0 2 4	2 13 8
25	Basumathi Law & Co.	168 8 0	2 8 7	0 2 0	2 0 7
27	Mod-oo-dan Day & Co.	200 0 0	3 0 0	0 2 4	2 13 8
28	Kedarnath Dutt	200 0 0	3 0 0	0 2 4	2 13 8
29	North-Western Bank	35 2 7	53 4 6	2 10 7	50 9 13
32	Henry H. Poe, Executor to the Estate of W. H. Poe	500 0 0	7 8 0	0 0 0	7 2 0
33	Henry H. Poe	950 0 0	14 4 0	0 11 4	13 8 8
	Total		844 6 9	42 2 11	802 3 10.

No. 22.

In the matter of SATENATH MULLICK, an Insolvent.

Schedule of the Second Unclaimed Dividend

Number.	Names of creditors.	Amount of claim.	Second dividend	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
			at 2 per cent., 3rd August 1878.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Gobind Chunder Coondoo and Ramtonoo Shaw.	2 32 0 0	52 10 4	2 10 1	50 0 3
2	Peterson Simons & Co., S 997-79 or	1,000 0 0	30 14 7	1 15 11	37 14 8
5	Dwarkanath Shaw	1,774 10 0	35 7 11	1 12 4	33 11 7
7	Hurrell Shaw	1,700 0 0	34 0 8	1 11 8	32 14 0
9	Smith, Fairlie & Co., Agents to the North China Insurance Co.	1,062 0 0	46 1 0	2 4 10	43 12 2
	Ditto ditto South Insurance Co. Ltd.	341 3 6			
10	Khurgessur Coondoo and Gopal Chunder Ghose	767 8 9	15 5 7	0 12 3	14 3 4
16	Sreenath Ghose	2,078 0 0	41 9 1	2 1 3	39 7 10
	Total		265 10 2	13 4 4	252 5 10

No. 23.

In the matter of ALEXANDER McVICAR SMITH (D. A. SMITH & Co.).

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
			at 4-4 per cent., 3rd August 1878.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Kurmona Luke & Co.	1,00,000 0 0	250 0 0	12 8 0	237 8 0
2	Peter Mathew	5,000 0 0	12 8 0	0 10 0	11 14 0
3	Melroy and Gomersall	800 0 0	2 0 0	0 1 7	1 14 5
4	Ross, Robertson & Co.	2,800 0 0	7 0 0	0 5 7	6 10 5
4	Melroy, Ross, and Gomersall	800 0 0	1 4 0	0 1 0	1 3 0
6	D. J. Thomson & Co.	1,000 0 0	2 8 0	0 2 0	2 6 0
8	Kirtee Chunder Mitter	5,375 0 0	13 7 0	0 10 3	12 12 3
9	Oeko v Chander Roy	4,830 4 9	12 1 2	0 9 7	11 7 7
10	Chartered Mercantile Bank of India, London, and China	22,000 0 0	55 0 0	2 12 0	52 4 0
12	Ramohi Budee Doss	30,000 0 0	75 0 0	3 12 0	71 4 0
13	Mirza Abdul Karreem	30,000 0 0	75 0 0	3 12 0	71 4 0
16	Surreop Chunder, Mothoor Mohun Podur...	20,000 0 0	50 0 0	2 8 0	47 4 0
20	Nanoo Baboo	5,000 0 0	12 8 0	0 10 0	11 14 0
	Total		668 4 2	28 0 6	539 13 8

No. 24.

In the matter of **BULDEO DASS**, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors of Mirzapore firm.	Amount of claim.		First dividend at Rs. 4 per cent. till September 1878.		Less 5 per cent. for charges, &c.			
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Sewainam Jhootaram ...	126	4 3	10	1 7	0 8 0		9 9 7	
2	Thakoormun Bhagut Gunnessaram...	88	8 9	7	1 4	0 5 9		6 11 8	
4	Hurkissen ...	100	0 0	8	0 0	0 6 4		7 9 8	
5	Bahadur Mull Sewpotaand ...	300	0 0	24	0 0	1 3 2		22 13 10	
6	Ragoonaath Roy Brumadutt...	200	0 0	16	0 0	0 12 9		15 3 3	
7	Ram Chund Parick Bhramen ...	200	0 0	16	0 0	0 12 9		15 3 3	
8	Champa ...	1,146	14 0	91	12 0	4 9 4		87 2 8	
9	Ramgopal Ramjiso ...	10	13 6	1	5 7	0 1 0		1 4 7	
11	M. Beale & Co. ...	1,310	1 9	104	12 11	5 3 10		98 9 1	
15	Koonjoolall Bissessur Dass ...	50	3 3	4	11 9	0 3 8		4 8 0	
17	Bejraj Bhoroombull ...	917	7 0	73	6 4	3 10 8		69 11 8	
18	Sewaram Khosal Chund ...	1,139	11 9	91	2 10	4 8 11		86 9 11	
19	Thakoordass Ramgopal ...	90	0 0	7	15 2	0 6 4		7 8 10	
20	Sampat Roy Johair Mull ...	16	8 3	1	5 2	0 1 0		1 4 2	
21	Fukeer Chund Bakareedass Mudden Mohun	17	15 6	1	7 0	0 1 1		1 5 11	
22	Moola, wife of Muckundall ...	321	0 0	25	10 11	1 4 0		24 6 5	
23	Saizpaid Jumnadass ...	22	7 9	1	12 9	0 1 5		1 11 4	
24	Muneeall Mothrapersaud ...	139	9 9	11	2 8	0 9 11		10 9 9	
25	Goshyeram Hategger, Mohunt Parashram								
	Geerand Joyram Geer ...	100	0 3	8	0 0	0 6 4		7 9 8	
26	Bahoo Purnashurdoyal Narain Sing	21	8 6	1	11 7	0 1 4		1 10 5	
27	E. Macarthy ...	35	14 0	2	13 11	0 2 3		2 11 8	
28	Sewaram Buldeo Dass ...	1,737	14 0	139	0 0	6 15 2		132 1 4	
29	Setaram Ramnarain ...	21	11 0	1	11 9	0 1 4		1 10 5	
30	Sookanund Ramjis ...	117	1 0	9	5 10	0 7 5		8 14 5	
31	Hurdoyal Khanka ...	699	7 6	55	15 3	2 12 9		68 2 6	
33	Bheemraj Saizpaid ...	100	9 0	8	0 9	0 6 5		7 10 4	
34	Bharamull Roy Chund ...	1,914	13 0	81	2 11	4 0 11		77 2 0	
35	Futtee Chund Joynarain ...	39	0 0	3	1 11	0 2 5		2 15 0	
36	Jumna Dass Sunker Dass ...	66	14 9	5	5 8	0 4 3		5 1 5	
38	Gunness Brahmin ...	19	7 0	1	8 10	0 1 2		1 7 8	
39	Juggernauth Surda Mull ...	1,187	11 3	95	0 3	4 12 0		90 4 3	
40	Bholanath Cassoonauth ...	3,667	10 6	293	6 7	14 10 8		278 11 11	
42	Purmanund Byjeenauth ...	3,834	0 0	306	6 10	15 5 1		291 1 9	
43	Sowheeram Dolar Chund Ramsurun ...	2,507	14 6	200	10 1	10 0 0		190 9 7	
44	Saligram Royahund ...	300	0 0	24	0 0	1 3 2		22 12 10	
CREDITORS OF JUBBULPORE FIRMS.									
1	Mahoe Dutt Mamraj ...	58	11 0	4	11 2	0 3 9		4 7 5	
3	Cannylall Gunga Dutt ...	201	10 6	20	14 11	1 0 8		19 14 9	
4	Sallegram Roy Chund ...	933	13 0	74	11 4	3 11 9		70 15 7	
6	Tunookroy Byjeenauth ...	208	8 6	16	6 1	0 13 1		15 9 0	
7	Jokeeram Foranull ...	157	15 9	12	10 3	0 10 1		12 0 2	
8	Gungaram Jestmull ...	148	0 6	11	14 2	0 9 6		11 4 8	
9	Baldeoedass Coondunall ...	25	9 3	2	0 8	0 1 7		1 15 1	
10	Coonjoolall Bissessur Dass ...	80	9 6	6	7 2	0 5 1		6 2 1	
11	Juggernauth Surder Mull ...	1,234	11 0	99	1 6	4 15 3		94 8 8	
12	Odye Chund Custoor Chund...	250	0 0	20	0 0	1 0 0		19 0 0	
13	Chunder Khawn Beharryloll...	100	0 0	8	0 0	0 6 4		7 9 8	
14	Teluck Chund Singhy...	162	9 0	13	0 1	0 10 4		12 8 9	
15	Bissendoyal and Goormookroy Khyuka	238	5 0	19	1 0	0 15 3		18 1 9	
16	Dooloe Chund Poddar ...	154	2 0	12	5 8	0 9 10		11 11 8	
17	Hoornooman Dass Doorgapersaud	230	15 0	18	7 7	0 14 9		17 8 10	
18	Ramdutt Gowten ...	30	9 9	3	3 11	0 2 7		3 1 4	
19	Wagedele Suchurn Dass ...	150	0 0	12	0 0	0 9 7		11 0 8	
20	Heerjee Anundjee ...	250	0 0	20	0 0	1 0 0		19 0 0	
21	Sewram Gopauldass ...	1,000	9 0	80	0 9	4 0 0		78 0 9	
22	Ragoonaath Dass Hameermull	250	0 0	20	0 0	1 0 0		19 0 0	
23	Goo-Idass Gopauldass ...	250	0 0	20	0 0	1 0 0		19 0 0	
25	Lutchmenarain Connyelall ...	474	13 8	37	15 0	1 14 4		36 0 8	
26	Reckheeran ...	134	10 0	10	12 4	0 8 7		10 3 9	
28	Hadjee Sudhy Hadjee Ismile	457	0 0	36	8 11	1 13 2		34 11 9	
29	Kasso Dass Praggee ...	25	0 0	2	0 0	0 1 7		1 14 5	
30	Suggun Koomar ...	171	11 6	13	11 6	0 10 11		13 0 10	
32	Jewanram Ramgopal ...	20	0 0	1	9 7	0 1 3		1 8 4	
Total				2,427	12 6	121	8 10	2,306	8 10

No. 25.

In the matter of DAMODUR DASS, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 5 per cent. 11th September 1878.	Loss 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Pooran Chand Delaware Sing	664 5 6	33 8 6	1 10 8	31 9 0
3	Punehwan Das Thakoor Das	132 0 0	6 9 8	0 5 3	6 4 5
4	Chederall Augurwallah	1,005 7 6	55 4 4	4 12 2	90 8 2
10	Balrobind Dass Gozerate	230 5 6	14 0 3	0 11 2	13 5 1
11	Nundo Lal Bural	333 6 0	17 10 8	0 14 1	16 12 7
16	Bullee Misser	34 5 8	1 11 6	0 1 4	1 10 2
18	Madhojee Dhurmas	191 0 0	9 8 10	0 7 7	9 1 3
22	Munoolall Seropershand	102 13 8	5 2 3	0 4 1	4 14 2
25	Berchund Dass Poddar	557 6 6	27 13 11	1 6 3	26 7 8
26	Sooruthjee Gobindjee	25 0 0	1 4 0	0 1 0	1 3 0
27	Hannumanjee Salye Gopeenauth	1,716 7 6	85 13 2	4 4 7	81 8 7
28	Chotyalall Augurwallah	9,000 0 0	450 0 0	24 0 0	450 0 0
29	Gobardhone Dass	191 0 0	40 8 10	2 7 7	47 1 3
30	Rajannath Kynack	7,000 0 0	350 0 0	17 8 0	332 8 0
35	Hurry Churn Sen	200 0 0	10 0 0	0 8 0	9 8 0
36	Beharryall Dycheot	4,000 0 0	200 0 0	10 0 0	190 0 0
Total			1,387 10 11	69 5 7	1,318 5 4

No. 26.

In the matter of HIRSHYNARAIN KRISHN, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 5 per cent. 11th September 1878.	Loss 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Abdool Kadar Isabhyo	664 15 0	33 3 11	1 10 7	31 9 4
4	Ismail Doodjee	338 14 0	16 15 1	0 13 8	16 1 7
5	Dood Khan Isabhyo	221 10 0	11 3 8	0 8 11	10 10 9
7	Dackee Nundun Kassynauth	119 12 3	9 15 10	0 7 11	9 7 11
8	Koonjool Mullick	95 15 0	4 12 9	0 3 10	4 8 11
9	Rajchunder Ruckhit	33 0 6	1 10 5	0 1 4	1 9 1
12	Gour Mohun Sen	55 8 0	2 12 5	0 2 2	2 10 3
13	Jowulla Dass	132 3 0	6 9 9	0 5 8	6 4 6
14	Pendroomaljardoz	24 0 6	1 3 2	0 0 11	1 2 3
15	Chamroo Sing	344 11 0	17 3 9	0 13 9	16 6 0
17	Bhoohun Mohun Hay, Merchant	55 14 0	2 12 8	0 2 2	2 10 6
19	Mohendronath Baboo	25 0 0	1 4 0	0 1 0	1 3 0
20	Nursinghee Sahay Modengopaul	200 0 0	10 0 0	0 8 0	9 8 0
21	Imda Ally, Tailor	30 0 0	1 8 0	0 1 2	1 6 10
22	Gobind Bihoo	150 0 0	7 8 0	0 6 0	7 2 0
26	Twinee Churn Bose	24,100 0 0	1,205 0 0	60 4 0	1,144 12 0
27	Ullmann Hirschhorn & Co.	7,712 7 6	385 9 11	19 4 5	365 5 6
28	Sreegopal Misser	37,000 0 0	1,850 0 0	92 8 0	1,757 8 0
30	Wolff, Wilman & Co.	615 10 7	30 12 0	1 8 7	29 3 11
<i>Creditors of the Umritsur Shop.</i>					
1	Moorleydhar Romsook Dass	200 0 0	10 0 0	0 8 0	9 8 0
2	Kadarnauth Hurryram	250 4 6	13 0 8	0 10 4	12 5 11
Total			3,623 2 1	161 1 10	3,462 0 2

No. 27.

In the matter of DAVID CALDER, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 14 per cent. 11th September 1878.	Loss 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Samachurn Mullick	1,000 0 0	15 0 0	0 12 0	14 4 0
3	Jankynauth Dutt and Punshanun Dutt	1,200 0 0	18 14 6	0 15 1	17 15 4
4	Punshanun Dutt	500 0 0	7 8 0	0 6 0	7 2 0

	Names of creditors.	Amount of claim.	First dividend at 15 per cent. 11th September 1878.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
6	Kunniloll Dutt	200 0 0	10 8 0	0 8 4	9 16 8
8	Tara Chund Ghansamal Dass	1,000 0 0	15 0 0	0 12 0	14 4 0
11	J. A. Gregory	400 0 0	6 0 0	0 4 9	5 11 8
12	C. A. Railey	800 0 0	4 8 0	0 3 7	4 4 6
14	Nawaub Syed Ahmed Alli	473 0 0	7 1 6	0 5 8	6 11 10
15	Eastman and Co.	396 0 0	5 16 0	0 4 9	6 10 3
16	Hurryhur Dass	100 0 0	1 8 0	0 1 2	1 6 10
17	Money Mohun Dass	100 0 0	1 8 0	0 1 2	1 6 10
18	Brown and Co.	300 0 0	4 8 0	0 3 7	4 4 5
23	G. G. Hay and Co.	100 0 0	1 8 0	0 1 2	1 6 10
25	C. Lazarus	400 0 0	6 0 0	0 4 9	5 11 8
26	Hatch and Stewart	500 0 0	7 8 0	0 6 0	7 2 0
27	Dodd and Orr	400 0 0	6 0 0	0 4 9	5 11 3
	Total		118 14 11	5 14 9	113 0 3

No 28.

In the matter of BOLAMAN MOLADINA, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Second dividend at 15 per cent. 2nd November 1878.			Less 5 per cent. for charges, &c.	Net amount due for the creditors.						
			Rs.	A.	P.		Rs.	A.	P.				
4	Abdool Rahim Hadjee Tyool	10,231	6	0	102	5	0	5	1	10	97	3	3
10	Allaricka Noor Mahomed	2,700	0	0	27	0	0	1	6	7	25	10	6
18	Abdool Kurreeb Cadoo	2,500	0	0	25	0	0	1	4	0	23	12	0
19	Ahmud Josoop	120	0	0	1	3	2	0	0	11	1	2	3
45	Anand Mohun Khan	2,000	12	6	26	15	11	1	5	7	25	10	4
110	Ajeer & Co.	2,000	10	6	20	1	2	1	7	3	27	9	11
126	Adam Hadjee	175	0	0	1	12	0	0	1	4	1	10	8
138	Adam Hadjee Abdool Hamed	367	11	0	3	14	1	0	3	1	3	11	0
148	Abdool Kurreeb Lakanna	1,114	0	0	11	7	1	0	9	1	10	14	0
165	Abba Abdoolah	585	0	0	5	13	7	0	4	8	5	8	11
164	Ahmed Mall Babukesh	800	0	0	8	0	0	0	6	4	7	9	8
167	Abdool Lyteef Ahmed	2,500	0	0	25	0	0	1	4	0	23	12	0
180	Abdo Bucker Ebrahim	1,881	4	9	18	13	0	0	16	0	17	14	0
183	Abah Menkhan Mahomed	817	8	0	8	2	10	0	6	6	7	12	4
189	Abdool Lutiff	498	3	0	4	1	4	0	3	3	3	14	1
208	Arjoondass Freckissen Dass	500	0	0	5	0	0	0	4	0	4	12	0
233	Abul Ahmed	450	10	7	4	15	11	0	3	11	4	12	0
21	Bhugwan Dass Bisjunjee	700	0	0	7	0	0	0	5	7	6	10	5
39	Brojemohun Shaw, Kashedhan Shaw	3,907	5	3	39	1	2	1	15	3	37	1	11
57	Bungare Poddar	511	11	0	5	1	10	0	4	1	4	33	9
58	Baneymadub Nundy	371	3	6	3	3	11	0	2	7	3	1	4
74	Bhojrab Chunder Paul	1,408	13	3	14	1	4	0	11	3	13	6	1
75	Bhojrab Chunder Bannerjee	108	3	6	1	1	4	0	0	10	1	0	6
101	Bunkoo	450	0	0	4	8	0	0	3	7	4	4	6
102	Burjee	250	0	0	2	5	0	0	2	0	2	6	0
106	Bhojrab Chunder Sircar	830	8	0	8	5	10	0	6	8	7	15	2
117	Bagram & Co. I. G.	896	11	9	3	15	6	0	3	2	8	12	4
119	Berners, Sanderson, and Fergusson	130	8	0	1	5	10	0	1	1	1	4	9
201	Budredass Sewdass	5,000	0	0	50	0	0	2	8	0	47	8	0
221	Benjee Harjee	1,197	8	0	11	15	7	0	9	8	11	6	1
223	Bhoorjee Untal	1,390	13	10	13	14	7	0	11	1	13	3	6
225	Bhoorjee Purcotum	3,000	0	0	30	0	0	1	8	0	28	8	0
18	Casim Enkopsen & Co.	217	0	0	2	2	9	0	1	8	2	1	1
152	Casim Talook	150	1	6	1	8	0	0	1	2	1	6	10
181	Casim Saly Mahomed	140	0	0	1	0	5	0	1	1	1	6	4
220	Comptoir des Comptes de Paris, Calcutta Agency	646	14	0	6	7	6	0	5	2	6	2	4
	Ditto ditto	8,801	13	0	88	0	9	4	6	5	83	10	0
231	Commercial Bank of Bombay	10,000	0	0	100	0	0	5	0	0	95	0	0
22	Damoodur Bonerjee	2,000	0	0	20	0	0	1	0	11	19	0	0
49	Deep Chund Road Sing	737	8	0	7	6	0	6	5	10	7	0	2
98	Docking Company, Limited, Calcutta	7,667	4	9	75	10	9	3	12	0	71	14	3
144	Dada Hamed	112	0	0	1	1	11	0	0	10	1	1	1
222	Ghunjee Viaram	4,458	0	0	44	8	11	2	3	7	43	6	4
226	Damoodur Thucoorsoo	580	8	3	5	14	4	0	4	8	5	9	8
16	Ethas Hadjee Abdul Kurreeb	3,700	0	0	37	0	0	1	13	7	35	2	5
186	Ebrahim Hadjee Surjan	151	2	6	1	8	2	0	1	2	1	7	0
137	Ebrahim Hadjee Josoop	123	6	9	1	3	9	0	0	11	1	2	10

Number.	Names of creditors.	Amount of claim.	Second dividend at Rs. 1 per cent. 30th November 1878.	Less 5 per cent. for charges, &c.	Net amount due for the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
176	Rasa Dawood	3,895 14 0	39 15 4	1 16 11	87 15 5
177	Easa Abouanin	1,321 5 3	13 2 5	0 10 6	12 8 11
232	Kasajee Golam Hossain	1,498 3 10	4 1 4	0 3 3	3 14 1
187	Fahzal Mahomed Kasa & Co.	853 3 0	9 8 6	0 2 9	3 8 9
11	Golaum Hossain Abdul Takoor	3,690 0 0	36 0 0	1 12 9	34 8 3
40	Gobind Chunder Coondoo Ramtonoo Shaw	652 5 3	6 8 4	0 5 2	6 3 3
67	Gholamee Jan	1,312 8 0	13 2 0	0 14 6	12 7 6
81	Gobardhone Dass Roopram	2,207 11 0	22 1 2	1 1 7	20 15 7
108	Gobind Chunder Dass	231 3 0	2 5 6	0 1 10	2 3 8
127	Ghega Abdoolah	150 0 0	1 9 0	0 1 2	1 8 10
204	Gorindram Jyogepaul	5,090 0 0	50 0 0	2 8 0	47 8 0
205	Gorindram Mothoora Das	969 8 2	9 11 2	0 7 9	9 3 5
210	Guneeadass Brijhookun Dass	5,154 4 0	51 9 0	2 9 3	48 15 9
2	Haddeo Tar Mahomed Saliy Mahomed	1,008 5 3	10 1 4	0 8 0	9 9 4
8	Hossein and Dawood	4,268 4 0	42 10 11	2 2 1	40 8 10
16	Hossein Osman Ismail	181 9 3	1 13 1	0 1 5	1 11 8
20	Hadjee Salay Mahomed Elias	350 0 0	3 8 0	0 2 9	3 5 3
36	Hura Mull Ram Chunder	2,500 0 0	25 0 0	1 4 0	23 13 0
44	Heeralall Coondoo	286 10 3	2 13 10	0 2 3	2 11 7
59	Hurramath Dutt Chowdry	109 11 6	1 1 6	0 0 10	1 0 8
61	Hurgobind Shaw, Issur Chunder Shaw	4,357 8 0	43 9 2	2 2 10	41 6 4
66	Hadjee Meherban Khodaboz	4,387 9 0	43 14 0	2 3 1	41 10 11
105	Hurry Mohun Day	1,244 0 0	12 7 1	0 9 11	11 13 2
131	Hadjee Kureem Mahomed Cassim	4,200 10 6	42 9 8	2 2 1	40 7 7
139	Hadjee Ebrahim, Hadjee Maladina	511 14 3	5 1 11	0 4 1	4 13 10
160	Hadjee Ahmed Salaman	475 3 3	4 12 0	0 3 9	4 8 3
49	Hadjee Mahomed Sedick	2,594 0 0	25 15 1	1 4 9	24 10 4
14	Jann Mahomed Abdool Luteof	710 14 6	7 1 9	0 5 8	6 12 1
33	Janhiram Burathoz	125 0 0	1 4 0	0 1 0	1 3 0
12	Issur Chunder Ghose	150 0 0	1 8 0	0 1 2	1 6 10
126	Ibrahim Namary	568 6 3	5 10 11	0 4 6	5 6 5
132	Ismael Sooken	422 14 0	4 3 8	0 3 4	4 0 4
202	Jaswantdy Broker	258 8 11	2 9 4	0 2 0	2 7 4
214	Jeypouli Itam Chandra	781 4 9	7 13 6	0 6 3	7 7 3
215	Jesraj Mooljee	5,052 8 0	50 8 5	2 8 5	48 0 0
220	Joyram Ruttonsey	996 15 0	9 15 6	0 7 11	9 7 7
51	Kalleedasa Chunder	835 14 0	8 5 9	0 6 8	7 15 1
52	Koonjo Beharry Ram, Chintamoney Ram	1,274 10 0	12 2 4	0 9 8	11 9 8
70	Kisto Churn Coomar	1,390 11 6	13 14 6	0 11 1	13 3 5
78	Kisach Chund Bho-m Sing	557 9 0	5 9 8	0 4 5	5 4 10
182	Kalka Dena, Bulla Dena	705 13 4	7 0 11	0 0 10	7 0 1
192-98	Koosal Chund Pogram	8,355 13 7	83 8 11	4 2 10	79 8 1
210	Kessowjee Parshutun	5,125 0 0	51 4 0	2 9 0	48 11 0
221	Kissorjee Jetta	167 3 9	1 9 9	0 1 3	1 8 8
28	Lutchmeesrain Chotemull	4,000 0 0	40 0 0	2 0 0	38 0 0
89	Luckeynarsain Ruckit	564 7 9	5 10 4	0 4 6	5 6 10
195	Luchmundeas Sewdora	5,000 0 0	50 0 0	2 8 0	47 8 0
17	Mahomed Abdool Luteof	1,175 5 0	11 12 3	0 9 4	11 2 11
27	Mohunlal Loh Chund	5,000 0 0	50 0 0	3 0 6	47 0 0
34	Moolchand Prag Dass	1,000 0 0	10 0 0	0 8 0	9 8 0
54	Moorareedhur Coondoo, Heeralall Coondoo	2,497 8 6	24 15 7	1 3 11	23 11 8
68	Madab Chunder Ghose, Heeralall Coondoo	1,889 15 6	18 14 4	0 15 1	17 13 3
90	Madub Nundee Roy	1,000 0 0	10 0 0	0 8 0	9 8 0
110	Mudoo	200 0 0	2 0 0	0 1 7	1 14 5
114	Mackiner, J. C.	500 0 0	5 0 0	0 4 9	5 11 3
115	Mackinnon, Mackenzie & Co.	475 11 9	4 12 0	0 3 9	4 8 3
122	Mohes Chunder Singh	400 0 0	4 0 0	0 3 2	3 12 10
124	Mausickjee Rustomjee	350 0 9	3 8 0	0 2 9	3 5 3
141	Mahomed Muckno	112 0 0	1 2 0	0 0 10	1 1 3
191	Megraj Jugernath	6,202 15 0	62 10 1	3 2 1	59 8 0
60	Nobin Chunder Coondoo	4,038 15 9	40 5 7	2 0 3	38 5 4
102	Nothooram	525 0 0	5 4 0	0 4 3	4 15 10
134	Nobahadren	400 0 0	4 0 0	0 3 2	3 12 10
47	Oodoy Churn Mundle, Chundee Churn Mundle	422 11 0	4 3 8	0 3 4	4 0 4
72	Omschurn Paul	109 0 0	1 1 5	0 0 10	1 0 7
76	Omschurn Ghosal	379 2 6	3 12 8	0 3 0	3 9 8
166	Obhayram Chooneyall	2,500 0 0	25 4 0	1 4 0	23 12 0
178	Osman Cadon	820 4 5	8 4 8	0 5 7	7 14 1
311	Omerchand Laljee	1,050 11 4	10 9 8	0 8 8	10 1 1
50	Prawnkisjo Chunder	678 9 6	6 12 7	0 4 7	6 8 0
55	Pitamber Shaw	665 10 9	6 10 6	0 5 3	6 5 3
09	Pitamber Coomar	974 13 6	9 12 9	0 7 9	9 4 3
96	Premchok Seetaram	543 14 3	5 7 0	0 4 4	5 2 8
99	Punagharjee and Hadjee Cassim	543 14 3	5 7 0	0 4 4	5 2 8
100	Perash Chunder Mullick	1,787 13 9	17 15 8	0 14 4	17 1 4
104	Premchand Nimchand	100 0 0	1 0 0	0 0 9	0 15 3

Number.	Names of creditors.	Amount of claim.	Second dividend at 10 per cent. 23rd November 1878.			Less 5 per cent. for charges, &c.			Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
138	Petumber Mistry ...	300	0	0	3	0	0	0	2	13	8
200	Pooranmull Channaram ...	1,163	1	6	11	10	1	0	9	10	10
208	Puncheson Dass Poonehand ...	800	0	0	8	0	0	0	6	9	8
46	Ramgopal Sundar ...	278	2	0	2	12	6	0	2	10	4
48	Ramtarin Chunder ...	835	14	0	8	5	9	0	6	15	1
53	Ram Lashce Ram, Ramgobind Ram	1,135	15	0	11	5	0	0	9	12	8
64	Ramphul Monour Dass ...	7,550	10	0	75	9	6	3	12	13	1
71	Radamadhab Mookerjee ...	170	3	0	1	12	8	0	1	11	3
78	Ramnarain Shaw ...	1,806	4	0	18	1	0	0	14	2	7
91	Ramnarain Seal & Co. ...	382	0	0	3	13	1	0	8	10	0
92	Ramdayal Rampratsub ...	1,561	14	0	15	10	5	0	12	13	11
107	Ramkumoy Ghosal ...	3,482	12	0	34	13	3	1	11	10	6
120	Robertson and Payne ...	650	4	0	6	8	0	0	5	2	10
130	Ramdhane Coomar ...	182	0	0	1	13	2	0	1	11	9
216	Ramchundia Pittamber ...	5,051	1	0	50	8	2	2	8	15	10
228	Royal Bank (Bombay) ...	500	0	0	5	0	0	0	4	12	0
9	Soomar Jaffer ...	1,000	0	0	10	0	0	0	8	0	0
42	Sreenanto Mundle ...	2,876	10	0	28	12	3	1	7	5	3
77	Sama Sunker Chowdry ...	206	13	0	2	2	8	0	1	8	0
111	Shaik Juradee ...	150	0	0	1	8	0	0	1	6	10
128	Seenalaker Sheriff ...	185	0	0	1	13	7	0	1	12	2
129	Syed Hussain Shaw, Benjamull Shaw	674	0	0	5	11	10	0	4	7	3
161	Siddick Omer ...	101	2	0	1	0	2	0	0	15	5
205	Sreenam Wassenday ...	2,599	0	0	25	0	0	1	4	12	0
217	Sampse Gogga ...	2,005	8	0	20	10	5	1	0	9	11
219	Soodor Dass Moorarjee ...	4,055	0	0	40	12	0	2	0	11	5
3	Syed Hadjee Abdul Karreem	11,215	15	0	112	7	0	7	1	11	7
43	Teluck Chunder Shaw, Kistensath Shaw	1,130	9	0	11	5	10	0	9	1	10
100	Tarrinee Churn Mookerjee ...	527	0	0	5	4	0	0	4	15	9
135	Tendaram Mandonee ...	185	15	3	1	13	0	0	1	12	4
230	Union Bank (Bombay) ...	1,145	14	10	11	7	4	0	9	12	2
188	Valadina Ebrahim ...	10,280	4	0	102	12	10	5	3	9	10
213	Veerpal Joypall ...	3,011	4	0	30	6	7	1	8	14	4
113	Yule & Co., A. ...	150	0	0	1	8	0	0	1	6	10
6-7	Fazel Mohamed Essa & Co. ...	20,355	11	0	203	8	10	14	10	10	278
Total ...					3,155	8	10	157	9	8	3,000

No. 29.

In the matter of ROBERT BARTLETT, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 10 per cent. 23rd November 1878.			Less 5 per cent. for charges, &c.			Net amount due to the creditors.		
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
9	Degumber Dass ...	50	0	0	5	4	0	0	5	0	0
10	Rutton Kiato Roy ...	37	0	0	3	10	0	0	3	8	4
13	Sib Chunder Putwar ...	30	0	0	3	12	0	0	3	0	0
11	Terra Chund Mookerjee ...	17	0	0	2	2	0	0	1	8	4
10	Rurn & Co. ...	52	3	9	5	8	5	0	5	2	13
17	Sreenauth Sen ...	50	0	0	5	4	0	0	5	0	0
18	Rutton Kisorio ...	120	0	0	12	0	0	0	12	0	0
20	Bakarie Khalasio ...	80	0	0	8	0	0	0	8	0	0
21	Omerally ...	21	0	0	2	0	0	0	2	4	8
23	Dhunanjay Chunder & Co. ...	25	0	0	2	5	0	0	2	6	8
24	Salikrao and others ...	300	0	0	30	8	0	1	14	0	33
25	Sadoocomar Roy ...	300	0	0	30	8	0	1	14	0	35
26	Altum Goidar ...	32	0	0	3	2	0	0	3	2	12
27	Nobin Mally ...	80	0	0	8	0	0	0	8	0	9
29	Justices of the Peace of Calcutta ...	19	6	9	2	6	10	0	4	11	2
Creditors, Private.											
9	Benjamin Jacob ...	40	0	0	4	0	0	0	4	0	4
8	Sunker Lallah ...	60	0	0	6	0	0	0	6	0	7
5	The Lady Superior ...	49	0	0	4	9	0	0	4	10	5
Total ...					170	11	3	8	8	3	162

No. 1.

Estate CONNY LOLL AND KISSEN MOHUN BERNALL, Insolvents.

Schedule of the Third Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	Third dividend at 11 annas per cent. 11th January 1878.	Less 2 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Bindabuo Mitter's Estate	1,523 0 0	10 7 7	0 8 4	9 15 3
	Banyindub Mondole	570 14 3	3 14 10	0 8 1	3 11 9
	Boguban Doss' Estate	163 0 0	1 0 10	0 0 10	1 0 0
	Bonutty Khannum, Bebes	210 0 0	1 7 1	0 1 1	1 6 0
	Calykisto Ghose	1,431 12 0	10 4 1	0 8 2	9 11 11
	Chunder Churn Mookerjee	306 4 6	2 1 8	0 1 8	2 0 0
	G-roopersaud Dutt	450 0 0	3 1 8	0 2 5	2 15 1
	Gorind Chunder Bhunjan	500 0 0	3 7 0	0 2 8	3 4 4
	Hurrahissen and Hurgovind Doss	5,785 8 9	39 12 5	1 15 10	37 12 7
	Mookta Dossce	2,401 0 0	16 8 0	0 13 2	15 10 10
	Mohun Chunder Day and others	951 0 0	6 8 11	0 5 3	6 3 8
	Mohes Chunder and Raj Cander Sandell	237 0 0	1 10 1	0 1 3	1 8 10
	Nobungo Dossce	200 0 0	1 6 0	0 1 1	1 4 11
	Netny Churn Day's Estate	165 0 0	1 2 2	0 0 11	1 1 3
	Pearce Dossce	600 0 0	4 2 0	0 3 3	3 14 9
	Prawnkisto Seal	163 1 9	1 2 6	0 0 11	1 1 7
	Ramnarain and Ramrutton Mookerjee	11,275 8 6	77 8 3	3 11 0	73 10 3
	Rungo Dabee Dossce	800 0 0	5 8 0	0 4 5	5 3 7
	Ramrutton Sing	2,700 0 0	18 0 0	0 14 10	17 10 2
	Radakissen Mitter	3,176 10 8	21 13 5	1 1 5	20 12 0
	Rangobind Shome	1,380 0 0	9 7 8	0 7 7	9 0 1
	Radhacantjee Dhol	1,927 3 0	7 1 0	0 5 7	6 11 5
	Rampersaud Mullick	1,457 3 0	10 0 3	0 8 0	9 8 3
	Russickdhol Burraol	221 0 0	1 8 4	0 1 3	1 7 1
	Randlone Bannorjee	201 15 3	1 6 2	0 1 1	1 5 1
	Toolsee Dossce	600 0 0	4 2 0	0 3 4	3 14 8
	Woodoy Chund Dutt	105 2 0	1 2 2	0 0 10	1 1 4
	Total		266 2 11	13 4 3	252 14 8

No. 2.

Estate WOONESH CHENDRE BONSERJEE, (G. DELEEMANS AND CO.)

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 20 per cent. 11th January 1878.	Less 2 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Mons. Tremblaux	161 6 0	32 4 5	1 9 10	30 10 7
5	Gisborne & Co.	290 0 0	58 0 0	2 11 5	55 1 7
9	C. P. Vonlinagy	41 8 0	8 4 10	0 5 8	7 14 3
13	Yassin	39 16 0	7 15 10	0 6 5	7 9 5
17	Siddhanta Dutt	14 8 0	2 14 5	0 2 3	2 12 3
18	G. P. Ray & Co.	25 0 0	5 0 0	0 4 0	4 12 0
20	J. Angier	34 0 0	6 12 10	0 5 5	6 7 5
22	Ali Bux	16 8 0	3 4 10	0 2 7	3 2 3
25	Chendro Commar Mitter	2,000 0 0	400 0 0	20 0 0	380 0 0
29	J. Stemburgu	255 3 5	51 0 8	2 8 10	48 7 10
	Total		575 9 10	28 12 5	546 13 5

No. 3.

Estate SHIBCHUNDER SEAL, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 15 per cent. 11th January 1878.	Less 2 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Udder Chunder Day	500 0 0	75 0 0	3 12 0	71 4 0
4	Bany Madhub Chunder	100 0 0	15 0 0	0 12 0	14 4 0
6	Khetter Mohun Bysack	105 3 3	20 6 10	1 7 0	27 15 4
8	Possin Behary Seal	1,905 8 9	270 13 3	13 8 8	257 4 7
10	Brojnanath Dutt	110 0 0	15 0 0	0 12 0	14 4 0
17	D. J. Kara	37 6 0	5 9 8	0 4 8	5 5 2
20	Kalli Kisto Laha	50 0 0	7 8 0	0 6 0	7 2 0
	Total		418 5 9	20 14 8	397 7 1

No. 4.

Estate RAMDOYAL GHOSH, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Name of creditor.	Amount of claim.	First dividend at 25 per cent. 11th January 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Kistodhone Ghose	37 0 0	12 15 2	0 10 4	12 4 10

No. 5.

Estate JOHAN CARL RUDOLPH ARENDROTH, an Insolvent. (Separate estate.)

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 25 per cent. 7th March 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
12	C. O. Whitmore & Sons	62 9 6	5 0 2	0 4 0	4 12 2
	Gourmohan Dhar & Co.	21 7 0	1 11 5	0 1 4	1 10 1
	Total		6 11 7	0 5 4	6 6 3

No. 6.

Estate KISSORY MONDH CHUNDER, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 11 per cent. 2nd May 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
8	Gortuckram and Orjoon Dass	3,018 2 9	331 15 11	16 0 7	315 6 4
6	Sewasurrun Sing, Jubboo Singh	500 0 0	55 0 0	2 12 0	52 4 0
7	Mothoor Mohun Roy	600 0 0	66 0 0	3 4 0	62 11 3
12	Khetter Mohun Dey	440 2 6	48 6 8	2 6 4	46 0 4
13	Nobin Chunder Sedanto	395 9 9	43 8 3	2 2 0	41 5 6
14	Shib Chunder Shaw & Co.	61 0 0	6 11 5	0 5 1	6 6 4
16	Hurryhole Dass	13 14 3	1 8 5	0 1 2	1 7 3
17	Russicklohl Chunder	30 0 0	3 4 10	0 2 8	3 2 3
19	Gunes Chunder Coondoo	14 4 0	1 9 1	0 1 3	1 7 10
20	Aubinash Chunder Bonnerjee	11 9 3	1 4 5	0 1 0	1 3 5
21	Amerr Khan	45 4 0	4 15 8	0 3 11	4 11 9
22	Hurrynauth Shaw	115 10 0	12 11 6	0 10 2	12 1 4
23	Issur Chunder Dutt	53 6 9	5 14 0	0 4 8	5 9 4
25	Nelamber Dutt	18 10 6	2 0 10	0 1 8	1 15 2
24	Bhuggerath Coondoo	20 0 0	2 3 2	0 1 0	2 1 5
35	Densbundo Nundoo	150 0 0	16 9 0	0 13 2	15 10 10
38	Kally Kisto Dey	82 0 0	8 8 4	0 2 0	8 5 7
29	Lall Chund Bulloah	159 4 9	17 8 5	0 14 0	16 10 5
	Total		624 10 11	31 2 8	593 8 3

No. 7.

Estate GREESH CHUNDER MOZOOMDAR, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 11 per cent. 2nd May 1878.	Less 5 per cent. for charges, &c.	Net amount due to the creditors.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Soohan Chund, Kebul Chund	533 0 0	58 10 0	2 14 11	56 11 1
7	Greesh Chunder Mitter	58 9 6	6 7 2	0 5 2	6 2 0
8	Wootenash Chunder Sein and Ram Chunder Sein.	23 0 0	2 7 5	0 1 11	2 6 6
9	Go-roodoss Paul	72 4 9	7 15 3	0 6 4	7 8 11
11	Prem Chund Dey	26 5 0	2 14 4	0 2 4	2 12 0
	Total		78 6 2	3 14 9	74 7 6

No. 2.

Estate KHAF MAHOMED DICKHAR, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of creditors of the Calcutta Firm	Amount of claim.	Second dividend at 10 per cent. 1st 10th June 1878.		Less 5 per cent. for charges, &c.			
		Rs. A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
22	All M. Homed Chowdry	3,110 1 6	27	3 4	1 5 9		25	18 7
38	Abbas Mullick	1,717 11 0	15	0 6	0 12 0		14	4 6
90	Apar & Co., Secretary, Reliance Insurance Office.	462 8 0	4	0 0	0 3 2		3	19 7
118	Abdoo	350 0 0	3	1 0	0 2 5		2	17 7
29	Byrub Chunder Paul	2,351 9 0	22	5 3	1 1 10		21	3 6
	Byrub Chunder Bannerjee	25 0 0	21	14 0	1 1 8		20	12 6
27	Bunsee Bolar	1,808 8 3	18	1 2	0 12 10		16	4 4
40	Bunseebadden Sackhan	3,723 11 6	32	9 4	1 10 0		30	15 4
50	Begraj Jobarce Mull	222 7 0	1	15 2	0 1 6		1	13 8
75	Binoor Mull Govind	6,513 6 3	57	4 0	2 13 9		54	6 3
88	Bagram & Co., J. G., Secretary, Amicable Insurance Office.	5,282 0 0	46	3 6	2 4 11		43	14 7
119	Bulloo (Bulub Doss)	700 0 0	6	2 0	0 4 10		5	13 2
120	Bunde Ally	116 4 6	1	4 6	0 1 0		1	3 6
52	Chunderkhan to Seti	240 0 0	2	1 7	0 1 8		1	15 11
95	Chundernath Sundohurry Shaw	3,754 4 0	32	13 7	1 10 3		31	3 4
100	Chen, Fehman & Co.	3 3 8 0	2	13 3	0 2 3		2	11 0
101	Chin, Chow & Co.	332 8 0	2	14 7	0 2 3		2	12 4
150	Chartered Bank of India, Australia, and China	5,682 13 5	40	11 7	2 7 10		47	8 9
60	Deeb Chund Bood Singh	368 1 0	3	3 6	0 2 0		3	1 0
112	Dhurumsee	295 2 6	2	9 4	0 2 0		2	7 4
85	Greeza Ghaut Serang	550 0 0	4	13 0	0 3 10		4	9 2
89	Gregory, M. & Co., Secretary, Hindoostan Marine Insurance Office.	3,703 15 3	33	3 2				
92	Gillanders, Arbuthnot & Co., Agents, Victoria Insurance Office.	1,655 3 6	14	7 9				
96	Gohnd Chunder Bannerjee	149 2 0	1	4 10	0 1 0		1	3 10
98	Gopal Chunder Roy	757 12 0	6	10 1	0 5 3		6	4 10
103	Gunga Nani	116 6 0	1	0 4	0 0 9		0	15 7
105	Gardner, Captain	350 0 0	3	1 0	0 2 5		2	14 7
12	Hargopal Guneswarain	1,080 0 0	79	7 2	3 15 0		75	7 3
20	Heeralal Samunth	2,219 7 9	19	10 11	0 15 8		18	11 3
61	Harruck Chund, Khool Chund	1,062 11 6	9	4 9	0 7 5		8	13 4
72	Hurrydoss Bori	1,05 12 3	10	8 9	0 8 5		10	0 4
76	Hazareemull Sagarmull	2,510 0 9	21	15 5	1 1 6		20	13 11
106	Hurry Mullick	189 11 0	1	10 7	0 1 3		1	9 4
116	Hassim	125 0 0	1	1 6	0 0 10		1	0 8
145	Hajee Jakariah Mahomed & Co.	2,007 7 8	17	9 1	0 14 0		16	11 1
36	Isa Chunder Bannerjee	518 12 0	4	8 8	0 3 7		4	5 1
66	Jeeimul Chogmull	929 7 3	8	0 10	0 6 5		7	10 5
73	Ismaelkhan Mahomed	2,679 8 0	23	7 2	1 2 8		22	4 6
91	Jardine, Skinner & Co., Agents, Traction Marine Insurance Office	392 3 10	3	6 11	0 2 8		3	4 3
110	Jonsath Ally Manjee	2,040 0 0	17	13 7	0 14 3		16	15 4
19	Kato Coomar	245 14 0	2	2 6	0 1 8		2	0 9
24	Kirpanath Day	1,895 2 6	15	13 2	0 12 8		13	1 6
51	Korick Chunder Gangooly	124 12 0	1	1 4	0 0 10		1	0 6
63	Kissen Chund Bhoon Sing	1,111 12 6	9	11 8	0 7 9		9	3 11
128	Kurree Sirdar	450 8 0	3	15 11	0 3 2		3	12 9
139	Konyall Day	1,630 0 0	14	7 0	0 11 6		13	11 6
58	Lall Beharry Dutt	3,712 8 0	32	7 9	1 9 11		30	13 10
129	Lall Mohun Bustabund	517 1 0	4	8 5	0 3 7		4	4 10
1	Mool Chund Dwarkadoss	2,073 13 0	18	2 4	0 14 6		17	3 10
16	Merwan Meenah Kodabur	2,430 8 0	20	6 3	1 0 3		19	6 0
17	Musrah Moulah	5,179 8 0	45	5 2	2 4 3		43	0 11
33	Musereedhar Keondoo	1,191 4 6	10	6 9	0 8 4		9	14 6
39	Musereedhar Mullick	4,524 0 0	39	9 5	1 15 8		37	9 9
65	Musereedhar Mowatnoli	548 2 3	4	15 7	0 3 11		4	11 9
104	McLardy, Hugh	696 0 0	6	1 5	0 4 10		5	12 7
137	MacKenzie, Lyall & Co.	256 10 9	2	3 11	0 1 9		2	2 3
141	MacKinnon, MacKinnon & Co., Agents, British India Steam Navigation Co.	2,680 0 0	13	3 3	0 16 6		17	4 9
146	Millard, W. S.	659 9 3	5	12 3	0 4 7		5	7 8
21	Nobogopal Mookerjee	609 15 6	5	4 0	0 4 2		4	15 10
50	Nobu Chunder Sircar	210 6 0	1	13 6	0 1 6		1	12 0
74	Notun Chund	74,500 0 0	651	14 0	32 0 6		619	4 6
	Doct	2,200 0 0	19	4 0	0 15 5		18	4 7
20	Pittamber Coomar	812 11 3	7	1 10	0 5 7		6	12 3
27	Prasano Coomar Nundy	146 0 0	1	4 5	0 1 0		1	3 5
59	Prasanth Chunder Mullick	5,011 12 0	43	13 8	2 3 0		41	10 8
5	Ramratan Banseechur	7,503 6 0	65	10 5	3 4 6		62	5 11
10	Ramfull Monohur Doss	1,691 10 6	14	12 10	0 11 10		14	1 0
23	Rajkissen Mookerjee	2,895 4 6	25	5 4	1 4 3		24	1 1

Number.	Name of creditors.	Amount of claim.	Second dividend at 10 per cent., 5th June 1878.		Loss 5 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
38	Ramhurry Mohadeo Nundy...	1,842 11 0	18 2 0	0 12 11	15 5 1	
81	Ramannaiah Banerjee...	4,971 4 3	35 0 2	1 12 0	33 4 2	
84	Ramtonoo Shaw, Nobokisto Shaw...	711 11 0	5 3 8	0 4 11	5 14 9	
36	Rohib Mulbok...	3,310 10 0	28 15 5	1 7 2	27 8 3	
40	Ramnarain Chuckerbutty...	452 15 6	3 15 5	0 3 1	3 12 4	
47	Ramscoorop Soorjopersaud...	6,495 11 6	50 13 5	2 13 5	54 0 0	
63	Ramkany Ghosaul...	338 14 3	2 15 5	0 2 4	2 13 1	
62	Rutton Chund, Ootum Chund...	281 2 6	2 7 5	0 1 11	2 5 6	
64	Radhanauth Coondoo...	1,271 7 0	11 2 0	0 8 10	10 0 2	
80	Ramdhons Doss, Rogoonauth Doss...	560 8 0	4 15 9	0 3 11	4 11 10	
121	Ramjee Doss...	250 0 0	2 3 0	0 1 9	2 1 3	
122	Ramloll...	226 5 0	1 15 9	0 1 7	1 14 2	
142	Ramloll Duloll...	409 10 0	3 9 3	0 2 10	3 6 5	
16	Shama Churn Coommar...	4,535 4 0	39 10 11	1 15 9	37 11 2	
26	Shama Churn Nundy...	272 10 0	2 6 2	0 1 10	2 4 4	
32	Soornauth Day...	1,578 12 0	15 9 0	0 12 5	14 12 7	
55	Somedoss Mungie Chund...	427 1 0	3 11 10	0 2 11	3 8 11	
70	Soomar Jaffer...	2,050 0 0	25 13 0	1 4 8	24 8 4	
97	Sobhan Chowdry...	140 0 0	1 3 7	0 0 11	1 2 8	
102	Tonlman & Co. L. W.	223 8 0	1 15 4	0 1 6	1 13 10	
111	Tophel Ally...	656 8 0	5 11 11	0 4 6	5 7 5	
99	Vertannes, C. A.	224 0 0	1 15 4	0 1 7	1 13 9	
148	Walton & Co.	151 8 0	1 5 3	0 1 0	1 4 3	
<i>Bombay Firm.</i>						
4	Ahmedbhai Habibbhai...	6,707 0 0	59 10 11	2 14 11	56 12 0	
38	Anandjee Megjee...	200 0 0	1 12 0	0 1 6	1 10 7	
58	Bhawan Heerjee...	401 0 0	3 8 7	0 2 9	3 5 10	
40	Burjee...	141 8 0	1 3 10	0 1 0	1 2 10	
1	Cosumbhai Nathubhai...	3,900 15 0	34 2 2	1 11 3	32 6 11	
11	Curran Nanjee...	242 14 0	2 2 0	0 1 8	2 0 4	
15	Chaldess...	607 6 9	5 5 1	0 4 3	5 0 10	
25	Cooverjee Hurrydoss...	245 12 0	2 1 0	0 1 7	1 15 5	
84	Canjee Coosa...	300 0 0	2 10 0	0 2 1	2 7 11	
10	Dhurnajee Valjee...	214 0 0	1 14 0	0 1 6	1 12 6	
35	Dasso Gupall...	200 0 0	1 12 0	0 1 5	1 10 7	
13	Golaumbhossain Parfah...	197 12 0	1 11 7	0 1 5	1 10 3	
27	Hurry Ooka...	201 0 0	1 12 7	0 1 5	1 11 2	
42	Hajee Abdoola...	374 0 0	3 4 4	0 2 7	3 1 9	
40	Josub Rohimtollah...	4,924 14 3	43 1 6	2 2 5	40 15 1	
41	Josub Rohimtollah & Co.	3,619 1 6	31 10 8	1 9 3	30 1 5	
23	Khultan Soorjee Musjeed...	3,050 15 0	26 11 1	1 5 4	26 5 9	
6	Manjee Assur...	178 10 5	1 9 0	0 1 3	1 7 9	
37	More Topua...	125 1 9	1 1 9	0 0 10	1 0 11	
58	Montohun and Umriddoss...	1,500 0 0	13 2 0	0 10 6	12 7 6	
2	Nor Mahomed Ebrahim...	119 11 8	1 0 9	0 0 9	1 0 0	
7	Nathsebai, widow of the late Veerjee Bhurjee...	250 0 0	2 3 0	0 1 9	2 1 3	
48	Nusserwanjee Jamsatjee...	205 6 0	1 12 0	0 1 5	1 11 4	
5	Raimnabhai Dhurmay...	2,385 15 0	20 11 0	1 0 8	19 13 4	
26	Vallab Jayraj...	404 0 0	3 8 7	0 2 8	3 5 10	
22	Zeenarum Raudyal...	936 11 6	8 3 2	0 6 6	7 12 8	
43	Abdool Qurran Doordass & Co.	200 0 0	1 12 0	0 1 5	1 10 7	
Total		.....	2,247 2 6	112 1 6	2,135 1 0	

No. 9.

Estate JOWHURLOTT MOOKIM, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Name of creditors.	Amount of claim.	First dividend at 5 per cent., 4th July 1879.		Loss 5 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Monohurloott Johariloll...	5,500 0 0	17 3 0	0 13 9	16 5 3	
3	E. V. Cohen...	350 0 0	1 1 5	0 0 10	1 0 8	
4	Munimoram Tibookchand...	400 0 0	1 4 0	0 1 0	1 3 0	
6	Sowmanth Dobay...	600 0 0	1 14 0	0 1 6	1 12 6	

Number.	Names of creditors.	Amount of claim.	First dividend at 5 per cent., 4th July 1878.			Loss 5 per cent., for charges, &c.		
			Rs.	A.	P.	Rs.	A.	P.
6	Kalloomull, Executor to the estate of Rutton Chand Soekiall	5,350 0 0	10	7	7	0	8	4
7	Gobindee Bibee Khettry	1,231 4 0	3	13	7	0	2	0
9	Bhoyroodas Johury	882 4 0	2	12	7	0	2	2
10	Chattamull Tamby	800 0 0	2	8	0	0	2	0
12	Knoeca Bibee	1,250 0 0	3	14	8	0	3	1
13	Brojansath Gangooly	1,616 0 0	6	0	0	0	4	0
14	Sodrsook Woodcymull	4,000 0 0	12	8	0	0	10	0
16	Munnee Bibee	1,300 0 0	4	1	0	0	3	8
17	Nuthmull Bhagwandass	2,711 6 0	8	7	6	0	6	9
20	Anckayram Hurruckchand	10,916 3 0	34	3	4	1	11	4
22	Pertaub Sing Bonaresseedass	11,454 13 0	35	12	0	1	12	7
25	Balkissen Heeraloll	4,837 2 0	15	1	10	0	12	1
26	Nathmull Mackraj	381 15 8	1	3	2	0	0	11
27	Johur Sing Mann Singh	402 8 0	1	4	2	0	1	0
28	Estate of Samuel Elias Cohen	2,500 0 0	7	13	0	0	6	3
30	Golaub Chund Boyd	2,601 10 3	8	2	1	0	6	6
31	Kustoor Chund Bord	6,000 0 0	18	12	0	0	16	0
33	Kassensath Bholansath	400 0 0	1	4	0	0	1	0
34	Kishorychund Halmokoond	2,006 10 0	6	4	6	0	6	0
35	Kisarenchund Pannaloll	9,170 3 0	28	10	6	1	6	11
37	Ramchand Poorunchund	1,905 14 3	5	15	4	0	4	9
38	Pannaloll Dobay	700 0 0	2	3	0	0	1	9
39	Chooncelall Samotia	700 0 0	2	3	0	0	1	9
40	Doleychund Kundareemull	1,500 0 0	4	11	0	0	3	9
41	Poorunchund Methololl	1,265 10 9	3	15	4	0	3	2
42	Kalkhados Budrydoss	1,043 0 0	3	4	6	0	2	7
43	Juggenanth Moheery	4,517 2 6	14	1	10	0	11	8
44	Jumndoss Luchmyrarn	22,876 9 0	71	7	9	2	9	2
45	Nannuckehund Jewandoss	1,993 18 0	6	3	8	0	4	11
46	Aebumby Bibee	1,108 4 0	3	10	6	0	2	11
47	Hurshoymull Inderchand	7,500 0 0	23	7	0	1	2	9
48	Ramchand Poorunchund	1,500 0 0	4	11	0	0	3	9
49	Bank of Calcutta	2,500 0 0	7	18	0	0	6	3
50	Bank of Bengal	13,000 0 0	40	10	0	2	0	6
51	Gridhareeloll Kanaheeloll	4,356 12 0	13	9	10	0	10	10
52	Ganneyloll Kharrar	818 8 6	2	8	11	0	2	0
54	Bhagwan Doss	2,500 0 0	7	13	0	0	6	3
Total ... ..		.....	451	11	7	22	8	7
						429	3	2

No. 10.

Estate EDWARD HANLON, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of creditors.	Amount of claim.	First dividend at 2 per cent., 4th July 1878.			Loss 5 per cent., for charges, &c.		
			Rs.	A.	P.	Rs.	A.	P.
1	E. O. Moses	11,500 0 0	230	0	0	11	8	0
2	Balmer, Lawrie and Co.	2,700 0 0	54	0	0	2	11	2
3	W. T. Fleming	380 0 0	7	9	7	0	6	0
4	L. Mendes and Co.	250 0 0	5	0	0	0	4	0
5	Anderson Wallace and Co.	1,902 2 6	38	0	8	1	14	5
6	W. Rowe	2,032 0 0	40	10	2	2	0	0
7	Munneeloll Chowdry	2,000 0 0	40	0	0	2	0	0
8	Momah Mabil Goburarah Begum	1,050 0 0	21	0	0	1	0	9
10	Cally Churn Dutt and Co.	200 0 0	4	0	0	0	3	2
11	H. G. Briggs	1,090 0 0	21	12	10	1	1	5
12	Sham Chund Chatterjee	700 0 0	14	0	0	0	11	2
14	J. Andrews	50 0 0	1	0	0	0	0	9
16	Hurry Mohun Bonnerjee	11,500 0 0	230	0	0	11	8	0
17	Baskin and Co.	5,500 0 0	110	0	0	5	8	0
Total ... ..		.....	617	1	3	40	13	4
						776	3	11

No. 11.

Estate ASIATIC MARINE INSURANCE OFFICE.

Schedule of the

Unclaimed Dividend.

Numbers.	Names of Shareholders.	Amount of assets- claims paid on shares.	At 325 per share.		
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Numbers of shares.				
	Dodd, Richard	30,000 0 0	660 0 0	32 8 0	617 8 0
	Kennedy, H.	45,000 0 0	975 0 0	48 12 0	926 4 0
	Lyall, J.	15,000 0 0	325 0 0	16 4 0	308 12 0
	Middleton, John	15,000 0 0	325 0 0	16 4 0	308 12 0
	Neave, T. D.	45,000 0 0	975 0 0	48 12 0	926 4 0
	Reddin, R. M.	15,000 0 0	325 0 0	16 4 0	308 12 0
	Rothwell, Richard	15,000 0 0	325 0 0	16 4 0	308 12 0
	Rennie, John	15,000 0 0	325 0 0	16 4 0	308 12 0
	Smith, James	15,000 0 0	325 0 0	16 4 0	308 12 0
	Strong, Robert	15,000 0 0	325 0 0	16 4 0	308 12 0
	Viadana, Jones	15,000 0 0	325 0 0	16 4 0	308 12 0
	Total		5,200 0 0	260 0 0	4,940 0 0

No. 12.

Estate ALBERT WALTER RAVENSCROFT, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 15 per cent., 1st August 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Hamilton & Co.	60 10 0	9 1 6	0 7 3	8 10 3
2	W. Loutts	54 0 0	8 1 7	0 6 5	7 11 2
3	Ranken & Co.	30 0 0	4 8 0	0 3 7	4 4 5
4	Cotton and Morris	48 0 0	7 3 2	0 4 11	6 14 3
5	E. W. Symes & Co.	26 0 0	3 14 5	0 3 1	3 11 4
6	Plomer & Co.	28 8 0	4 4 5	0 3 5	4 1 0
7	Hall & Co.	65 0 0	9 12 0	0 7 9	9 4 3
8	Toofy	20 0 0	3 0 0	0 2 4	2 13 8
9	Simla Bank Corporation	208 8 0	31 4 5	1 8 0	29 11 5
10	Simla Bank Corporation	200 0 0	30 0 0	1 8 0	28 3 0
11	Rajkissen Mookerjee & Co.	80 0 0	12 0 0	0 9 7	11 5 6
12	Pylad Dass	40 0 0	6 0 0	0 4 9	5 11 2
13	J. Perren	184 0 0	27 9 7	1 6 0	26 3 7
14	Gobind	30 0 0	4 8 0	0 3 7	4 4 5
15	Noorah	83 0 0	12 7 2	0 9 11	11 13 3
16	Great Eastern Hotel Company	114 9 0	17 2 11	0 13 0	16 5 2
17	Dharkisto Paul	67 0 0	10 0 10	0 8 0	9 8 10
	Total		200 14 0	9 13 4	190 14 8

No. 13.

Estate JOHN LINDLEY (Gill & Co.)

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 6 per cent., 5th December 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Oriental Bank	1,380 2 8	124 3 5	6 3 4	118 0 1
3	Delhi and London Bank	127 8 11	11 7 8	0 9 2	10 14 6
4	Dutt, Bhur & Co.	193 8 0	12 0 3	0 9 7	11 6 8
5	G. F. Kohlner & Co.	259 13 8	23 6 2	1 2 8	22 3 6
6	Simpson, Lawrie & Co.	627 15 8	67 6 8	2 13 11	64 8 9
7	Ersathausen & Oesterley	50 0 0	4 8 0	0 3 7	4 4 5
8	Smith, Stanistreet & Co.	70 9 0	6 14 2	0 5 8	6 8 8
9	Rockitt & Co.	40 13 3	3 10 10	0 2 11	3 7 11
10	Calcutta Trades Association	36 0 0	3 3 10	0 2 7	3 1 3
11	City Press	97 0 0	8 11 8	0 6 11	8 4 8
12	Isaur Chunder Chowdry	21 10 0	1 15 2	0 1 6	1 13 8
13	Englishman Press	81 0 0	7 4 8	0 5 10	6 14 10
14	W. W. Brooks	243 9 0	21 14 9	1 1 6	20 13 3
15	R. Kelley Maitland	1,163 15 0	104 12 0	5 3 9	99 8 3
16	Shib Churn Dutt & Co.	171 0 0	16 8 8	0 12 3	14 10 0
17	Great Eastern Hotel Company	15 4 0	1 5 0	0 1 1	1 4 11
18	National Bank	193 8 9	17 6 8	0 13 11	16 8 9
19	J. H. Weaver	13 7 9	1 3 5	0 0 11	1 2 6

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent., 5th September 1878.	Less 5 per cent. for charges, &c.	
	<i>Estate JOHN LINDLEY (Separate.)</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>
3	Baker & Catliffe	27 0 0	2 6 11	0 1 11	2 5 0
4	Harman & Co.	90 0 0	8 1 7	0 6 5	7 11 2
5	Great Eastern Hotel	156 8 6	14 1 5	0 11 3	13 6 3
6	Hunter & Co.	28 5 3	3 7 3	0 2 9	3 4 6
	Total		454 14 9	22 11 3	432 3 6

No. 14.

Estate WILLIAM SAMUEL KELLY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent., 5th September 1878.	Less 5 per cent. for charges, &c.	
		<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>
1	Prawnkissen Law & Co.	3,237 7 9	54 11 11	3 3 9	51 8 2
8	John Smith and Son	320 0 0	6 6 5	0 5 1	6 1 4
9	Miss Milford	500 0 0	10 0 0	0 8 0	9 8 0
10	Christian Alhusen & Co.	30,000 0 0	600 0 0	30 0 0	570 0 0
	Total		681 2 4	34 0 10	647 1 6

No. 15.

Estate ALEXANDER WILSON, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Name of Creditor.	Amount of claim.	First dividend at 5 per cent., 5th September 1878.	Less 5 per cent. for charges, &c.	
		<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>
2	Gungasaraia Bonnerjee	3,590 0 0	143 9 7	7 2 10	136 6 9

No. 16.

Estate LUTCHMEENABAIN KHETTRY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 5th September 1878.	Less 5 per cent. for charges, &c.	
		<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>	<i>Rs. A. P.</i>
1	Ralli Brothers	900 0 0	90 0 0	4 8 0	85 8 0
3	Grant Smith & Co.	744 0 0	74 6 5	3 11 6	70 10 11
4	Pennington & Co.	1,293 8 0	129 5 7	6 7 5	122 14 2
5	George Henderson & Co., and their Banians, Messrs. Nohimohun Doss and Gepeemohun Doss.	360 0 0	36 0 0	1 12 2	34 8 3
9	Sittaram Bheyyariell	92 4 6	9 3 8	0 7 4	8 12 4
10	Bhugwan Doss Tecun Chund	99 6 0	9 15 0	0 7 11	9 7 1
12	Goonoo Sing Panchasun Doss	126 0 0	12 8 0	0 10 0	11 14 0
13	Chuntee Sing Doogar	213 8 0	21 5 7	1 1 1	20 4 0
15	Kalourun Dabeydial	34 0 0	3 7 0	0 2 9	3 4 3
16	Ramnarain Bhugut	62 8 0	6 4 0	0 6 0	5 15 0
17	Monohar Doss Biswasur Doss	274 5 6	27 6 11	1 5 11	26 1 0
18	Bollakee Sing Gopal Doss	38 6 0	3 19 6	0 3 0	3 10 5
19	Abeer Chand Jhurliell	28 0 0	2 12 10	0 2 2	2 10 8
22	Chunna Mull Khetry	25 7 0	2 8 8	0 2 0	2 6 8
23	Sham Chund Mullick	45 0 0	4 8 0	0 3 7	4 4 6
	Total		438 9 1	21 10 5	411 14 8

No. 17.

Estate JADON CHUND SEAL, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 annas per cent., 5th September 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	William Speir and William Martin, who have survived Richard Howe Cockerell, deceased	52,820 14 5	198 11 3	9 14 5	188 2 10
2	Sreemutty Gopeemoney Dassee	10,303 9 0	38 10 3	1 14 11	36 11 4
3	Bugshaw & Co.	11,955 0 0	44 13 4	2 3 10	42 9 8
4	MacKillop Stewart & Co.	9,256 14 7	34 11 6	1 11 0	32 15 9
5	Benodeclall Chatterjee	4,287 0 0	16 1 10	0 12 11	15 4 11
6	Baboo Auckeyram Kurram Chund	5,020 15 9	18 13 7	0 15 1	17 14 6
7	Sreemutty Ryemoney Dassee	6,249 3 9	23 6 11	1 3 0	22 3 11
8	H. C. Meiklejohn	1,014 0 8	3 12 10	0 3 1	3 9 9
9	F. G. Sanders	1,584 3 2	5 15 1	0 4 9	5 10 4
10	Mohanundo Roy	3,152 7 9	11 13 2	0 9 5	11 3 9
11	Junmojoy Day and Mittonjoy Day	911 0 0	3 6 8	0 2 9	3 3 11
12	Beharry Lall Day, Benodebeharry Day, and Lall Chund Day	25,820 0 0	96 13 8	4 13 6	92 0 2
13	Bhurrit Chunder Seal	3,218 11 6	12 1 2	0 9 8	11 7 6
14	Kintomohun Seal, Bissomohun Seal, and Beemarnai Seal	9,584 14 2	35 15 1	1 12 9	34 2 4
15	Sreemutty Rammoney Dassee, Sreemutty Harymoney Dassee, and Nundolall Bural, Executors of late Kintomohun Seal	2,897 8 3	10 13 10	0 8 8	10 5 2
16	Beharrylall Seal, and Sreemutty Gourmoney Dassee, the representative of late Bissomohun Seal	2,897 8 3	10 13 10	0 8 8	10 5 2
17	Sreemutty Motty, the representative of Samamoney Dassee	1,977 8 0	7 8 8	0 5 11	7 0 9
18	Modosoodun Poramanick	1,455 4 0	5 7 4	0 4 4	5 3 0
19	Beharrylall Auddy and Raushbeharry Auddy	577 9 0	2 2 8	0 1 8	2 1 0
20	Sreemutty Khettermoney Dassee	1,697 6 0	6 15 10	0 4 9	6 11 1
21	Anundo Chatterjee, Raj Kessore Chatterjee, Issur Chunder Chatterjee, and Kally Prosono Chatterjee	2,647 3 0	9 14 10	0 7 11	9 6 11
22	Nophur Cooloo	650 0 0	2 7 0	0 1 11	2 5 1
23	Jogomohun Ghose	984 6 0	3 11 1	0 2 11	3 8 2
24	Saugoor Biswas and Madub Chunder Jadee	1,270 0 0	4 12 2	0 3 9	4 8 5
	Total	.....	608 1 7	30 6 4	577 11 3

No. 18.

Estate NOBINLAKSH GHOSH, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 25 per cent., 5th September 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Hobbib Butcher and Drass tooliah Butcher	837 1 0	209 4 3	10 7 5	198 12 10
2	Shaik Danna	290 9 0	60 2 3	3 0 1	57 2 2
3	Ramdhone Ghose	212 8 0	53 0 9	2 10 5	50 6 4
4	Kally Dass Mitter	811 11 11	202 14 11	10 2 4	192 12 7
5	Bhaggobutty Churn Ghuttack	265 14 0	60 7 6	3 5 2	57 2 4
6	Nilmoney Sircar	492 3 0	123 1 0	6 2 6	116 14 7
7	Luckey Narain Dass & Co.	67 4 0	16 13 0	0 13 6	15 15 7
8	Sadoo Churn Dutt	51 0 0	12 12 0	0 10 2	12 1 10
9	Bissonauth Mundle	142 3 0	35 8 9	1 12 5	33 13 4
10	Gungaram Day	10 8 0	22 9 8	1 2 1	21 7 5
11	Goru Gaussoe Serang	32 2 0	8 0 8	0 6 5	7 10 1
12	Chunder Coomar Chatterjee	247 11 3	61 14 10	3 1 6	58 13 4
13	Nundocomar Soor	51 2 0	12 12 6	0 10 2	12 2 4
14	Ramdhone Bonnerjee	58 3 0	14 8 9	0 11 7	13 13 2
15	Dwarkanauth Dass	16 4 9	4 1 3	0 3 3	3 14 0
16	Legal and personal representative of Gool Chunder Daw	78 5 9	19 1 5	0 18 3	18 2 2
17	Issur Chunder Sadkhan	31 10 0	7 14 6	0 6 3	7 8 3
18	Ram Chunder Ghose	39 8 0	9 14 0	0 7 11	9 6 1
19	Ram Chunder Shaw	35 0 0	8 12 0	0 7 0	8 5 0
20	Kulloo Butcher	20 8 0	5 2 0	0 4 1	4 13 11
21	Neemy Mistrue	128 6 0	37 1 8	1 13 8	35 3 10
22	Mulden Mohun Ghose & Co.	289 0 0	72 4 0	3 9 9	68 10 3
23	Kassinanth Chatterjee	19 8 0	4 14 0	0 3 10	4 10 3
24	Gopal Chunder Laha	40 0 0	10 0 0	0 8 0	9 8 0
25	Seetanauth Dutt	44 8 0	11 2 0	0 8 10	10 9 2
26	Legal and personal representative of Ram Chunder Goocy	21 14 0	5 7 6	0 4 4	5 3 2
27	Eshan Chunder Ghose	18 0 0	4 0 0	0 8 2	3 12 10
28	Ramnarain Day	7 8 0	1 14 0	0 1 6	1 12 3
29	Sookur Butcher	52 0 0	13 0 0	0 10 4	12 5 8
30	Golucknath Sandle	341 0 0	85 4 0	4 4 2	80 15 10
31	Streckissen Paul	800 0 0	75 0 0	3 12 0	71 4 0
	Total	.....	1,274 10 8	63 10 11	1,210 15 9

No. 19.

Estate JUREUTAKISSEN BOWE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			First dividend at 3 per cent. 31st September 1878.			Less 5 per cent. for charges, &c.					
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Ramesommar Ghose	1,500	0	0	15	0	0	0	12	0	14	4	0
9	Mory Chund Gozraffer	2,000	0	0	20	0	0	1	0	0	19	0	0
10	Phurm Chund and Mool Chund	2,000	0	0	20	0	0	1	0	0	19	0	0
12	Kecaram Baboo and Lalbahary Shaha	1,800	0	0	15	0	0	0	12	0	14	4	0
14	Kistannugul Saha	125	0	0	1	4	0	0	1	0	1	3	0
16	Obhay Dasey, widow of Ramesommar Ghose	25,000	0	0	250	0	0	12	8	0	237	8	0
17	Gopaulkissen Bawe	1,128	13	0	11	4	7	0	9	0	10	11	7
Total					332	8	7	16	10	0	315	14	7

No. 20.

Estate BRINDABUN CHUNDER NROGHT and NUNDOLALL NROGHT.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			First dividend at 12-8 per cent. 31st November 1878.								
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Thlman Hirschhorn & Co.	636	13	9	79	0	8	3	15	8	75	10	0
5	Huber & Co.	161	1	0	20	2	2	1	0	1	19	2	1
10	Ibrahim Assenje	14	12	9	1	13	7	0	1	5	1	12	2
11	Mahomed Hossen Abdool Goffier	69	9	3	8	11	2	0	0	11	8	4	3
12	Woseen Hassenjee	34	0	0	4	4	0	0	3	5	4	0	7
14	Nusseerooddeen	145	1	9	18	2	2	0	14	8	17	3	8
16	Alabux Mahomed Ismael	85	6	0	10	10	9	0	8	6	10	2	3
28	Sare Ezra Jew	72	0	0	9	0	0	0	7	2	8	8	10
35	Hafer Abdoolah	15	1	0	2	0	2	0	1	7	1	14	7
36	Jussomooddeen Duffory	8	10	0	1	1	8	0	0	30	1	0	5
39	Ahmudeeliah	23	2	0	2	14	4	0	2	3	2	12	1
40	Nundolall Day	1,000	0	0	125	0	0	0	4	0	119	12	0
Total					290	15	6	14	8	5	276	7	3

No. 21.

Estate ALFRED WILLIAM PRYMON, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			First dividend at 14 per cent. 31st December 1876.			Less 5 per cent. for charges, &c.					
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Bank of Calcutta "Limited" in liquidation, Messrs. Fitze and Chater, Liquidators	8,304	4	7	60	14	7	2	8	8	48	5	11
2	Ditto	105	14	0	1	9	5	0	1	8	1	8	2
3	Ditto	1,129	0	0	15	15	2	0	18	8	16	1	8
8	Trotman, Chatterjee and Watkins	860	0	0	12	12	0	0	10	8	12	1	10
Total					82	2	2	4	1	7	78	1	7

No. 1.

Estate C. CHRISTOPHORIDI, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.			First dividend at 6 per cent. 1st January 1877.			Less 5 per cent. for charges, &c.					
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
2	L. A. Inglis	10,000	0	0	600	0	0	30	0	0	570	0	0
5	Radhagobind Shaw	7,500	0	0	450	0	0	22	8	0	427	8	0
7	Dwarka Mohun Das	7,500	0	0	450	0	0	22	8	0	427	8	0
8	Delhi and London Bank	10,000	0	0	600	0	0	30	0	0	570	0	0
Total					2,100	0	0	105	0	0	1,995	0	0

No. 2.

Estate CONNYLALL and KISSEN MOHEN BURRALS, Insolvents.

Schedule of the Fourth Unclaimed Dividend.

Names of Creditors.	Amount of claim.		Fourth dividend at 8 annas per rupee, with interest up to 1877.		Less 5 per cent. for charges, &c.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Bindabun Mitter's Estate	1,523	0 0	7 9	10	0 6	1
Banyasadub Mondole	570	14 3	2 13	8	0 2	3
Belautty Khanum Debee	210	0 0	1 0	10	0 0	10
Callykisto Ghose	1,494	12 0	7 7	4	0 5	11
Chunder Churn Mookerjee	306	4 6	1 8	6	0 1	2
Gooropersaud Datt	450	0 0	2 1	0	0 1	9
Govind Chunder Bhunjee	500	0 0	2 8	0	0 2	0
Hurrakissen and Hurgobind Dass	3,785	8 9	28 14	10	1 7	1
Mookta Dass	2,100	0 0	12 0	0	0 9	7
Mohun Chunder Day and others	951	0 0	4 12	3	0 3	9
Mohun Chunder and Raj Chunder Sandel	237	0 0	1 3	0	0 0	11
Nobongo Dass	200	0 0	1 0	0	0 0	9
Pearce Dass	600	0 0	3 0	0	0 2	4
Ramnarain and Ramruttan Mookerjee	11,275	8 6	58 6	0	2 13	1
Rungo Dabee Dass	800	0 0	4 0	0	0 3	2
Ramruttan Sing	2,700	0 0	13 8	0	0 10	9
Radhakissen Mitter	3,176	10 0	15 11	2	0 12	6
Rangovind Shome	1,380	0 0	6 11	5	0 5	1
Radhakantjee Idol	1,027	3 0	5 2	2	0 4	1
Rampersaud Mullick	1,457	3 0	7 4	7	0 5	9
Russicklal Burral	221	0 0	1 1	8	0 0	10
Ramdhone Bannerjee	201	15 3	1 0	2	0 0	9
Toolsee Dass	600	0 0	3 0	0	0 2	1
Total			100	5 6	5	7 4
					180	11 1

No. 3.

Estate KISSEN CHUND MITTAL, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Name of Creditor.	Amount of claim.		First dividend at 10 annas per rupee, with interest up to January 1877.		Less 5 per cent. for charges, &c.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
8	Ramnarain Dass	60	0 0	15	0 0	0 12	0
	Total			15	0 0	0 12	0
						14	4 0

No. 4.

Estate HOWARD MARK, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.		First dividend at 10 annas per rupee, with interest up to January 1877.		Less 5 per cent. for charges, &c.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
9	Gooroodass Seal	387	8 0	387	8 0	19	0 0
13	Rajkrishna Sro	10	0 0	10	0 0	2	0 0
15	Justices of the Peace	13	8 0	13	8 0	0 10	0
17	Biswannaath Ghose	230	0 0	230	0 0	11	8 0
18	Jumna Ayah	10	0 0	10	0 0	2	0 0
	Total			711	0 0	35	8 0
						675	7 3

No. 5.

Estate WOONESH CHUNDER BONNERJEE, an Insolvent (separate estate.)

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.		First dividend at 10 annas per rupee, with interest up to January 1877.		Less 5 per cent. for charges, &c.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
10	Lachhynarain Datt	10	0 0	10	0 0	0 8	0
13	Yeanu Gilder	13	0 0	13	0 0	0 10	4
	Total			23	0 0	1	3 4
						21	13 8

No. 6.

Estate **Capt. ANTHONY ROBERTSON**, an Insolvent (second insolvency.)*Schedule of the First Unclaimed Dividend.*

Number.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent. 10th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5	L. Gomes	300 0 0	20 0 0	1 0 0	19 0 0
	Ditto	285 0 0	28 8 0	1 6 9	27 1 3
	Ditto	160 0 0	16 0 0	0 12 0	14 4 0
	Ditto	125 0 0	12 8 0	0 10 0	11 14 0
7	W. F. Smith	100 0 0	10 0 0	0 8 0	9 8 0
10	Prince Mahomed Boheemooddeen	45 5 0	4 8 6	0 3 7	4 4 15
18	Nicholls & Henty	420 0 0	42 0 0	2 1 7	39 14
14	Simla Bank Corporation Limited	500 0 0	50 0 0	2 8 0	47 8
15	H. Mackintosh	181 12 0	18 2 10	0 14 6	17 4 4
18	Gopal Dass	30 0 0	3 0 0	0 2 4	2 13 8
19	Lawson and Co.	66 0 0	6 9 7	0 5 3	6 4 4
20	C. Keelan	48 0 0	4 12 10	0 3 10	4 9 0
21	Francis Ramsay and Co.	20 0 0	2 0 0	0 1 7	1 14 6
22	Mothoor Dass	15 0 0	1 8 0	0 1 2	1 6 10
31	Savedra Brothers	25 0 0	3 8 0	0 2 9	3 5 3
	Total		222 1 9	11 1 4	211 0 5

No. 7.

Estate **KHETTER MOHUN SEN** and **BROJNATH SEN**, Insolvents.*Schedule of the First Unclaimed Dividend.*

Number.	Names of Creditors.	Amount of claim.	First dividend at 44 per cent. 10th January 1878.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
3	Mahamud Amoojee	155 2 9	6 3 11	0 5 0	5 14 11
3	Ditto ditto	146 2 6	5 13 7	0 4 8	5 8 11
4	Gobin Chand Dhar	109 0 0	4 5 9	0 3 5	4 2 4
5	Peary Mohun Dhar	657 11 0	26 4 11	1 5 0	24 15 11
8	Frederick T. Brooke & Co., lately Samuel Smith, Son & Co.	499 16 9	20 0 0	1 0 0	19 0 0
12	Khetter Mohun Ghose	142 11 0	5 11 4	0 4 6	5 6 10
14	William Keep & Co.	974 2 3	38 15 6	1 15 3	37 0 3
16	Chunder Money Dassoe	463 12 0	18 6 10	0 14 10	17 10 0
17	Prawnkisto Dass	48 4 6	1 14 11	0 1 6	1 13 5
21	Rungo Money Dassoe	46 0 0	1 13 5	0 1 5	1 12 0
24	Nurroohurry Ghose	212 4 0	8 7 10	0 6 9	8 1 1
25	Gobind Chunder Nundy	872 0 0	34 14 1	1 11 10	33 2 3
	Total		173 2 0	8 10 1	164 7 11

No. 8.

Estate **HAMILTON ANSTETTER** and **WILLIAM BURNETT MACTAVISH** (ANSTETTER & Co.) Insolvents.*Schedule of the First Unclaimed Dividend.*

Number.	Names of Creditors.	Amount of claim.	First dividend at 21 per cent. 10th January 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.
3	Chartered Mercantile Bank	2,240 1 2	81 0 0	4 0 9	76 15
4	Ditto Bank of India, Australia, and China	1,550 5 5	38 15 9	1 15 2	37 0
5	National Bank	528 11 4	13 2 8	0 10 6	12 8
6	Hong-Kong and Shanghai Bank	670 3 0	16 12 1	0 13 4	15 14
7	Wilmot Lane	1,014 8 0	25 6 8	1 4 3	24 1 5
8	Manchester Fire Assurance Company	380 14 9	8 8 4	0 7 7	8 0 9
9	W. R. Sutton & Co.	160 10 1	4 2 8	0 3 4	3 15 4
10	G. C. Saul	3,415 8 11	85 10 2	4 4 3	81 1 11
11	Arthur Robottom	208 15 2	7 7 7	0 5 11	7 1 8
12	T. M. Robinson	6,581 7 4	164 0 7	8 2 2	165 18 5
13	C. Horne	123 0 0	3 1 2	0 2 5	2 14 9
14	G. Hutchinson, Lieutenant	109 13 8	2 11 11	0 2 3	2 9 9
15	A. C. Martin	260 15 2	6 10 9	0 5 4	6 5 5
16	Royal Engineers' Mess	278 5 6	6 14 6	0 5 0	6 9 0
17	C. W. W. Ormsby	114 14 8	2 14 0	0 3 8	2 11 9
18	R. S. Ewart, Lieutenant-Colonel	115 3 5	2 14 0	0 2 3	2 11 9
19	Ramsden and Kuttipoor Tea Company	2,393 14 8	84 1 7	4 9 3	79 14 4
20	Mess, 3rd Battalion Rifle Brigade	123 8 0	3 1 0	0 2 5	2 13 7
21	Hon'ble Randolph Stewart	1,079 11 9	26 15 11	1 5 7	25 10 4

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent. 16th January 1877		Loss 5 per cent. for charges, &c.	
			Rs.	A. P.	Rs.	A. P.
22	Henry S. King & Co.	477 4 0	11	14 11	0 9 6	11 5 5
	Ditto	30 8 8	1 0 3		0 0 9	0 15 6
24	H. H. Chambers, Major	102 4 6	2 8 11		0 2 0	2 6 11
26	William Bryack	14,080 10 4	374 11 10		18 11 9	356 0 1
26	Colonel W. W. Greathead	2,000 10 1	52 8 3		2 10 0	40 14 3
	Ditto	23 14 0	0 0 7		0 0 5	0 9 2
27	Dr. E. J. Huskins	550 0 0	13 12 0		0 11 0	13 1 0
28	F. H. McLaughlin	200 0 0	5 0 0		0 4 0	4 12 0
29	G. Greig	60 1 5	1 8 0		0 1 2	1 6 10
30	B. Stain orth	80 2 5	2 0 1		0 1 7	1 14 6
31	J. A. Earle, Lieutenant-Colonel	131 2 6	3 4 5		0 2 7	3 1 10
32	Major T. Robinson	40 15 0	1 0 5		0 0 9	0 15 8
36	Mess. President's 26th Cameronians	73 0 0	1 13 2		0 1 5	1 11 9
39	Secretary, Whaler Club	61 15 0	1 4 9		0 1 0	1 3 9
40	C. Pearson	74 7 10	1 13 10		0 1 5	1 12 5
42	Dr. G. H. Daly	40 14 6	1 0 4		0 0 9	0 15 7
45	H. Halford	97 10 0	2 7 1		0 1 11	2 5 2
46	Colonel R. Torrens	99 6 0	2 7 9		0 1 13	2 5 10
47	Captain C. Thomson	98 4 0	2 7 1		0 1 11	2 5 5
49	M. David	1,544 1 4	38 9 5		1 14 10	36 10 10
63	Lieutenant-Colonel C. H. Hall	40 6 0	1 0 2		0 0 9	0 15 5
68	Lucknow Boat Club	62 2 0	1 8 10		0 1 2	1 7 8
70	James Monroe, esq.	50 0 0	1 4 0		0 1 0	1 3 0
75	President Mess. 12th Bengal Cavalry	91 11 6	2 4 8		0 1 10	2 2 10
79	Somerset Tea Plantation	108 11 6	2 11 6		0 2 2	2 9 4
80	Captain F. Stevens, Rifle Brigade	46 4 4	1 2 6		0 0 11	1 1 7
88	Lieutenant-Colonel L. B. Jones	93 6 3	2 5 4		0 1 10	2 3 5
91	Captain G. N. Money	70 0 0	1 12 0		0 1 4	1 10 8
92	Mounties and Lockoot	90 10 0	2 1 3		0 1 9	2 2 6
101	Thomas Brandreth & Co.	90 11 3	2 1 3		0 1 9	2 2 6
103	A. Archard	73 11 0	1 13 6		0 4 5	1 12 1
102	Mrs. Hamilton	1,218 11 5	31 3 6		1 8 11	29 10 7
105	Ferguson and Campbell	476 0 0	11 11 8		0 9 6	11 5 2
106	Gibb and Bruce	3 117 3 3	85 6 10		4 4 4	81 2 6
107	W. L. Hallyer	682 13 3	16 9 2		0 13 3	15 11 11
108	Holmes, White & Co.	1,411 9 8	28 9 10		1 6 10	27 3 0
109	R. R. Munro & Co.	4 7 1 0	10 2 10		0 8 1	9 10 9
110	William Page	3,711 1 1	92 12 5		4 10 2	88 2 3
111	Shackell and Edwards	296 11 9	24 14 8		2 3 11	22 10 9
116	Bonded Warehouse	178 0 0	4 7 2		0 3 6	4 3 8
117	Cook & Co.	122 0 0	3 0 10		0 2 5	2 14 5
121	John Sharp	3,795 10 8	91 14 3		11 10	90 2 5
122	Ritchie and Simpson	1,443 0 0	26 1 3		1 4 10	24 12 5
122	J. and H. Walker	3,348 4 8	83 11 3		4 2 11	79 8 4
124	J. and A. Guthrie	569 3 4	11 3 8		0 11 4	13 8 4
125	William Hulley and Sons	812 10 0	21 1 1		1 0 10	20 0 3
126	Gilby Brothers & Co.	2,372 8 0	80 13 0		4 0 7	76 12 5
127	A. and J. Nicoll	198 15 4	12 7 7		0 9 11	11 13 8
128	John Gordon & Co.	3,646 15 4	91 2 9		4 8 11	86 9 10
129	James Ramsey, Junior	670 2 0	16 12 1		0 13 4	15 11 9
130	Alexander Lawson	1,496 14 8	29 14 9		1 7 11	28 6 10
	Total		1,907 11 6		96 3 4	1,811 8 2

No. 10.

Estate AMON JOSEPH GIBBOY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 2½ per cent. 6th February 1877		Loss 5 per cent. for charges, &c.	
			Rs.	A. P.	Rs.	A. P.
3	T. Warton	14,000 0 0	210 0 0		10 8 0	199 8 0
4	Issac Monashee	5,000 0 0	75 0 0		3 12 0	71 4 0
5	Madhusoodan Jhablu Mull Shibashee	1,000 0 0	15 0 0		0 12 0	14 4 0
6	Lal-lah Monohur Dass	4,020 6 0	60 4 10		3 0 2	57 4 8
7	Guyaporsaud Coosaporsaud	1,250 0 0	18 12 0		0 15 0	17 13 0
8	Jewandram Rangopaul	2,200 0 0	33 0 0		1 10 4	31 5 8
10	Great Eastern Hotel Co.	2,078 0 0	30 13 11		1 8 8	29 5 3
11	Ramdial Banish	508 6 8	8 15 8		0 7 2	8 9 6
12	Hanooch Banish	100 0 0	1 10 2		0 1 8	1 8 11
13	Lallah Gopeenanth Guyaporsaud	250 0 0	3 12 0		0 3 0	3 9 0
14	Taruck Chunder Mullick	241 0 0	3 9 10		0 2 10	3 7 0
15	Captain Warman	484 0 0	7 4 2		0 5 9	7 14 6
16	Estate of Ezekiel Judah	500 0 0	7 8 0		0 6 0	7 2 0
17	N. E. Judah	500 0 0	7 8 0		0 6 0	7 2 0
23	Manager of Agra Savings' Bank	1,000 0 0	15 0 0		0 13 0	14 4 0
23	Ditto	1,000 0 0	15 0 0		0 13 0	14 4 0
37	Agent of Agra Bank	500 0 0	7 8 0		0 6 0	7 2 0
	Total		1,124 2 2		56 9 10	1,067 15 4

No. 11.

Estate C. E. PRICE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 20th February 1877.	Less 5 per cent. for charges, &c.	
				Rs. A. P.	Rs. A. P.
1	Parbatty Churn Mookerjee	1,410 0 0	32 6 5	1 9 11	30 12 6
2	Nundoo Coomarr Bhattacharjee	1,150 0 0	25 14 0	1 4 8	24 9 4
3	Prinkissen	1,040 0 0	23 6 5	1 2 8	22 3 9
4	Sultan Chund and Kool Chund	1,000 0 0	22 8 0	1 2 0	21 6 0
5	Haran Chunder Mookerjee	154 2 6	3 7 6	0 2 9	3 4 9
6	The legal representative of Panchann Dutt, deceased	250 0 0	5 10 0	0 4 0	5 5 6
7	J. Payne	200 0 0	4 8 0	0 3 7	4 4 5
8	L. Gomez	350 0 0	7 14 0	0 6 3	7 7 9
9	H. Mackintosh	520 0 0	11 11 2	0 9 6	11 1 10
11	Gungapershad and Ramkishon	1,000 0 0	36 0 0	1 12 9	34 3 3
12	Mrs. J. Naney, executrix to the estate of J. P. Naney, deceased	200 0 0	4 8 0	0 3 7	4 4 5
13	Wooma Churn Sing	60 0 0	1 5 7	0 1 0	1 4 7
16	R. T. L. Howe	150 0 0	3 6 0	0 2 8	3 3 4
17	Nilmoney Ghose	150 0 0	3 6 0	0 2 8	3 3 4
18	Sultan Chund Kool Chund	500 0 0	11 4 0	0 9 0	10 11 0
19	Brojendra Nath Sen	200 0 0	4 8 0	0 3 7	4 4 5
24	Dr. K. B. Stuart	60 0 0	1 2 0	0 0 10	1 1 3
26	Estate of C. A. Vosso, represented by Mr. W. P. Gillanders	27 0 0	0 9 7	0 0 5	0 9 2
34	W. Bell	740 1 4	15 15 3	0 12 9	15 2 6
36	J. Rodrigues	600 0 0	13 8 0	0 10 9	12 13 3
Total			232 13 11	11 9 8	221 4 3

No. 12.

Estate ALEXANDER HOLMES LEDLIE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 6th February 1877.	Less 5 per cent. for charges, &c.	
				Rs. A. P.	Rs. A. P.
1	Ramdoyal Shroff and Gomastah to Shaw Beharryloil Boghobur Doyal	54,411 7 0	102 0 4	5 1 7	96 14 9
6	Commercial Bank	3,476 10 8	6 8 3	0 5 2	6 3 1
8	Issen Chunder Bannerjee	3,114 0 0	6 12 5	0 4 8	5 8 9
11	H. H. Cannon and William Sandys Statu- ton, Assignees to the estate of D. Macleod	1,506 4 0	2 18 2	0 2 3	2 10 11
12	Davidson and Sons	1,000 10 6	1 14 1	0 1 6	1 12 7
13	Mazette and Sons	3,290 0 0	6 0 0	0 4 9	5 11 3
14	Aders and Hogg	2,000 0 0	3 12 0	0 3 0	3 9 0
15	John Jackson	1,000 0 0	1 14 0	0 1 6	1 12 6
16	Willie Merric & Co.	1,100 0 0	2 1 0	0 1 7	1 15 5
18	H. C. Hules	506 14 11	1 1 11	0 0 10	1 1 1
19	Harry Doss Roy	6,570 0 0	12 3 0	0 9 9	11 9 3
21	Ramloil Chowdry	626 0 0	1 2 9	0 0 11	1 1 10
23	J. Simpson	1,900 0 0	3 9 0	0 2 10	3 6 2
24	W. H. Poe	1,767 1 10	3 5 0	0 2 7	3 3 5
29	Jardine Skinner & Co.	670 15 2	1 4 2	0 1 0	1 3 2
Total			166 6 1	7 11 11	147 10 9

No. 13.

Estate JOHANNES CATCHICK MICHAEL, an Insolvent (3rd Insolvency)

Schedule of the First Unclaimed Dividend.

Numbers	Names of Creditors.	Amount of claim.	First dividend at 10 per cent., 16th April 1877.	Less 5 per cent. for charges, &c.	
				Rs. A. P.	Rs. A. P.
1	Madhubristo Sett	725 0 0	72 8 0	3 10 0	68 14 0
2	Rahut Ally	165 0 0	16 8 0	0 13 2	16 10 10
3	Nobin Chunder Mookerjee	1,900 0 0	190 0 0	9 8 0	180 8 0
5	Eastman & Co.	18 0 0	1 9 7	0 1 3	1 8 4
10	Chamroe Sing	600 0 0	60 0 0	3 0 0	57 0 0
11	J. S. Rochfort	420 0 0	42 0 0	2 1 7	39 14 5

Number.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent. 10th April 1877.	Less 2 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.
17	J. C. Mandy and M. J. Chater	840 0 0	84 0 0	4 3 2	79 12 10
21	The Great Eastern Hotel Company	67 0 0	6 11 2	0 5 1	6 5 19
23	C. W. Hatch	2,300 0 0	230 0 0	11 8 0	218 8 0
24	Rajender Mullick	100 0 0	10 0 0	0 8 0	9 8 0
26	Joseph & Co.	1,111 1 3	111 1 0	5 8 10	105 8 11
28	William C. Shireore Miss Mary Isabella Shireore and Miss Ida Shireore	3,166 0 0	316 9 7	17 5 3	329 4 1
29	Mr. and Miss Sarkiss Owen	5,000 0 0	500 0 0	25 0 0	475 0 0
	Total		1,671 0 1	83 8 7	1,587 7 8

No. 14.

Estate WALTER NEWTON & Co. and ANOTHER (PAYNE & Co. BOMBAY FIRM). Insolvents.

Schedule of the First Unclaimed Dividend.

Number.	Name of Creditor.	Amount of claim.	First dividend at 10 per cent. 10th April 1877.	Less 2 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.
4	Kessowjee Naik	2,000 0 0	100 0 0	5 0 0	95 0 0

No. 15.

Estate DAVID HAY SOLOMON & Co., Insolvents.

Schedule of the First Unclaimed Dividend

Number.	Names of Creditors.	Amount of claim.	First dividend at 10 per cent. 10th April 1877.	Less 2 per cent. for charges, &c.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.
9	Aron Ezekiel Cohen	338 7 6	8 5 5	0 6 8	7 14 3
10	Rachel D. Solomon	227 1 6	13 10 10	0 12 6	11 14 4
12	British India Steam Navigation Company	1,731 1 6	43 4 6	2 2 7	41 1 11
13	Bussant Doyal Huriyal	2,117 5 0	52 14 11	2 10 1	50 4 7
14	Yangtze Insurance Company Limited	389 11 3	9 11 11	0 7 9	9 4 2
16	Jardine Skinner and Co.	251 8 0	6 5 10	0 5 1	6 0 9
17	S. B. Elias	107 8 0	2 11 0	0 2 1	2 8 11
18	A. K. Veerappa Setty	11,899 6 0	372 7 9	18 9 11	353 13 10
19	Tacoar Dasa Bagree	833 10 0	20 13 5	1 0 8	19 12 9
20	L. W. Toulmin and Company	851 13 0	21 4 0	1 1 0	20 3 8
22	D. Abraham	41 5 3	1 1 2	0 0 10	1 0 11
23	Thomas Watson and Company	238 2 3	5 15 3	0 4 9	5 10 6
25	Essack and Kanyapersaud	92 8 0	2 5 0	0 1 10	2 3 8
26	Buldeb Dass	186 15 0	4 10 9	0 3 8	4 7 1
28	A. Stewart and Co.	270 0 0	6 4 0	0 5 0	5 15 0
30	James Jacob	47 8 0	1 3 0	0 0 11	1 2 1
31	Ayaloo Abdolla	576 7 0	14 6 7	0 11 6	13 11 1
32	E. M. Cohen	497 11 6	12 7 1	0 9 11	11 13 3
33	Chunder Sekur Gangooly	79 9 6	1 12 3	0 1 4	1 10 11
34	Essack Hirjeebun and Kanyapersaud	103 0 0	2 9 2	0 2 0	2 7 3
35	Rada Rammoo Dutt	61 6 0	1 8 7	0 1 2	1 7 5
36	Bhojanauth Balmakund	170 0 0	4 4 0	0 3 4	4 0 8
38	S. J. D. Cohen	160 0 0	3 12 0	0 3 0	3 9 0
40	Lallbharay Dutt	610 8 0	15 4 2	0 12 2	14 8 0
41	Mugheeram Goory Dutt	600 0 0	15 0 0	0 12 0	14 4 0
41	Nicol Fleming and Co.	1,688 11 1	42 3 8	2 1 9	40 1 9
NAMES OF CREDITORS OF THE RANGOON FIRM.					
1	S. R. M. Coomrappa Setty	5,000 0 0	125 0 0	6 4 0	118 12 0
2	M. R. H. M. Pahnayappa Setty	5,000 0 0	125 0 0	6 4 0	118 12 0
3	S. A. Percheappappa Setty	6,500 0 0	162 8 0	8 2 0	154 0 0
4	A. R. L. Soopernumee Setty	2,000 0 0	50 0 0	2 8 0	47 8 0
5	S. R. M. Preman Setty	1,000 0 0	25 0 0	1 4 0	23 12 0
6	Rasa Yaluck	270 0 0	6 14 6	0 6 6	6 8 11
7	Peter Carnacoub	727 6 8	18 2 11	0 14 8	17 4 5
8	Angootah Augustine	2,100 0 0	52 8 0	2 10 0	49 14 0
14	Todd Findlay and Co.	4,094 8 0	102 5 9	5 1 10	97 3 11
15	Bullock Brothers	2,200 0 0	55 0 0	2 12 0	53 4 0
16	C. Evans and Co.	1,907 0 0	49 2 10	2 7 4	46 11 8
17	Cohen Brothers	565 0 0	14 2 0	0 11 3	13 6 9
18	Rangoon Synagogue	131 8 0	3 4 7	0 2 7	3 2 0
19	Jacob Samuel Cohen	501 4 0	12 8 6	0 10 0	11 14 8

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent., 10th April 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
20	Bruck Bokush Master	100 0 0	2 8 0	0 2 0	2 6 0
23	W. W. ...	130 0 0	3 4 0	0 2 7	3 1 5
25	E. I. ...	408 1 9	10 3 3	0 8 1	9 11 2
26	Balthazar and Son	87 0 0	2 2 10	0 1 8	2 1 2
29	E. ...	421 0 8	10 8 5	0 9 5	10 0 0
31	B. Meyer	100 0 0	3 11 7	0 2 1	3 8 8
32	E. Monnet and Company	3,451 8 0	87 0 7	4 5 7	82 11 0
34	M. Mordici	1,630 0 0	40 12 0	2 0 7	38 11 5
35	V. Roy Gopaul Moodjee	84 5 6	2 1 9	0 1 8	2 0 1
37	S. Kadar Brothers and Co.	132 1 0	3 4 10	0 2 7	3 2 3
38	Abraham Jacob Mathadone	500 0 0	12 12 0	0 10 2	12 1 10
39	Arthur J. Elms and Co.	120 18 0	3 0 4	0 2 5	2 13 11
40	Edmund Jones and Co.	280 0 0	7 0 0	0 5 7	6 10 5
41	Rangoon Medical Hall	50 0 0	1 5 0	0 1 0	1 3 0
	Total		1,865 13 0	93 3 0	1,772 10 0

No. 16.

Estate WOOMESH CHUNDER BONNERJEE (G. DELEMAN & Co.) an Insolvent.

Schedule of the Second Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 10 per cent., 1st May 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
5	Mons. Stenmuraux	161 6 0	29 0 0	1 7 2	27 9 7
6	Giborne & Co.	290 0 0	52 3 2	2 9 9	49 9 5
8	James Anderson & Co.	202 10 0	36 7 7	1 13 2	34 10 5
9	C. F. Voulintzy	41 8 0	7 7 6	0 5 11	7 1 7
13	Yessin	39 15 0	7 3 0	0 5 9	6 13 3
16	Ram Chomar Nundee	109 0 0	19 9 11	0 15 8	18 10 3
17	Shankristo Dew	14 8 0	2 9 9	0 2 1	2 7 8
18	G. P. Roy and Co.	25 0 0	4 8 0	0 3 7	4 4 5
19	Khetter Nauth Koondoo	141 0 0	25 14 9	1 4 8	24 10 1
20	J. Angier	34 0 0	0 1 11	0 4 10	5 13 1
22	Ali Bux	16 8 0	2 15 0	0 2 4	2 13 2
25	Opendra Coomar Mitter	2,000 0 0	360 0 0	18 0 0	342 0 0
29	J. Sternburgh	235 3 6	45 15 0	2 4 9	43 10 3
	Total		612 7 7	30 9 7	581 14 0

No. 17.

Estate NICHOLAS MALCOLM GASPER, an Insolvent.

Schedule of the Third Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	Third dividend at 10 per cent., 1st May 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
31	Anesh Sircar	27 0 0	2 11 2	0 2 1	2 9 1
32	Bathgate & Co.	120 0 0	12 0 0	0 9 7	11 6 5
40	Chotayloff	100 0 0	10 0 0	0 8 0	9 8 0
45	Cook & Co.	30 0 0	3 0 0	0 2 4	2 13 8
15	Dhenoo Mullick	209 14 0	20 15 10	1 0 9	19 16 1
43	Davis & Co.	40 5 0	4 0 7	0 3 2	3 18 5
2	Gregory, C.	2,500 0 0	250 0 0	12 8 0	237 8 0
11	Gungunaram Mistry	417 7 6	41 11 11	3 1 4	38 10 7
28	C. Gould	122 14 0	12 4 7	0 9 9	11 10 10
39	Ganesh Mistry	40 0 0	5 0 0	0 4 9	5 11 3
45	Grey and Son	300 0 0	30 0 0	1 8 0	28 8 0
20	Harriet Louder Bannerman	40 0 0	4 0 0	0 3 2	3 12 10
35	Hauro Mistry	200 0 0	20 0 0	1 0 0	19 0 0
34	Koyam & Co.	110 0 0	11 0 0	0 8 9	10 7 3
16	Mohadeb Mookerjee	194 0 0	19 5 5	0 15 6	18 8 11
49	Mendes, F.	12 0 0	1 8 2	0 0 11	1 2 3
48	Peters Geo.	230 0 0	23 0 0	1 2 4	21 13 8
30	Randhoo Ghose	31 4 0	3 2 0	0 2 5	2 18 6
14	Smith, W. F.	300 0 0	30 0 0	1 8 0	28 8 0
21	Turner, Morrison & Co.	112 0 0	11 3 2	0 8 11	10 10 3
46	Wilson and Parker (Proprietors of Daily News)	22 0 0	3 3 2	0 3 5	3 0 8
	Total		597 4 5	39 13 0	567 7 5

No. 18.

Estate DEBRET, SALIS and LATAPIE. Insolvents.

Schedule of the Second Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.		Second dividend at 15 per cent, 1-5 May 1877.		Less 10 per cent for charges, &c.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
3 & 61	Ramsoonder Dey	1,700	4 0	25	8 6	1	4 6
4	Ramsoonder Ghose and others	500	0 0	6	0 0	0	4 9
5	Odhyto Chunder Paul and Ram Chunder Paul	1,300	0 0	19	8 0	0	15 7
6	Mod. Snodan Nark	2,550	0 0	41	4 0	2	1 0
7	Soornop Chunder Paramanick	1,575	0 0	23	10 0	1	2 10
8	Pootin Chunder Goudoo	1,500	0 0	22	8 0	1	2 0
9	Obhay Churn Biswas	500	0 0	9	0 0	0	7 2
10	Odhyto Chunder Mundle	505	0 0	8	14 10	0	7 1
11	Pe-ann Chinsman	1,000	0 0	15	9 7	0	12 5
12	Rajnarain Ghosal	6,578	3 3	98	10 9	4	14 11
14 & 29	Alloyaff & Co.	5,029	10 6	75	7 1	3	12 4
15	Lafarque Pils	3,825	12 8	57	6 2	2	13 10
16	Vincent Noel	6,045	7 3	90	10 11	4	8 6
17	DeVassel Pils	389	12 10	4	9 8	0	3 6
19	Rechery and Co.	1,807	15 2	21	1 11	1	3 3
20	Madam Yeuvi Rozier	6,313	6 6	94	1 2	4	14 9
21	Lopes, Debas and Co.	367	3 3	5	5 9	0	4 3
24	Ship <i>Sao Aracelis</i> , Owners, Quettier and Godfroy	2,619	13 7	39	4 9	1	15 5
26	Voucher Freres and Co.	78	16 8	2	10 3	0	3 1
27	T. Ferrere and Co.	3,076	4 9	55	2 4	2	12 1
29	Ship <i>Nouvel Albatross</i> , Owners, F. and E. Aublures	138	6 0	2	1 3	0	1 7
31	Carrere Garent and Deschamps	432	7 2	6	12 7	0	5 5
32	E. Delboissac and Co.	617	3 2	16	4 1	0	12 2
33	Captain Lebarque of the ship <i>Georges</i>	579	4 3	8	11 0	0	6 11
37	Ahmady and Co.	391	0 0	6	13 1	0	4 8
39	W. B. Walton	700	0 0	10	8 0	0	8 4
39	Nilmoney Mookerjee	200	0 0	3	7 2	0	2 9
40	Cally Gouar Binnerjee	758	0 0	11	5 11	0	9 1
42	Atlybuz, bazerman	77	0 0	1	2 6	0	0 11
44	May, Puckford and Co.	224	0 0	3	6 0	0	2 8
46	Alfred Merandon	2,343	12 0	35	3 3	1	12 1
60	Khetter Mahip Doss	1,205	0 0	29	2 10	1	7 4
61	Poorootum Mullick	251	12 7	14	4 7	0	11 5
62	Pool and Bennett	700	0 0	10	8 0	0	8 1
63	Mrs. J. Dunbar	120	0 0	4	12 10	0	3 5
66	Military Orphan Press	121	0 0	1	12 10	0	1 5
63	Toussaint Freres and Co.	1,000	2 0	28	15 3	1	7 1
64	Fiba Dor Marcellis	4,298	8 6	61	0 5	3	5 2
Total				1,241	4 10	62	2 1
						1,182	2 9

No. 19.

Estate ADAM SCOTT & Co., Insolvents.

Schedule of the Sixth Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.		Sixth dividend at 10 per cent, 1-5 May 1877.		Less 10 per cent for charges, &c.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
4	R. C. Bell	750	0 0	8	13 0	0	8 9
5	Blackburn, John	4,371	11 3	21	14 0	1	1 6
7	Boyd, David	1,776	10 0	8	14 2	0	7 1
11	Bony & Co., S. A., Loan on Barranagore premises.	14,410	0 11	62	3 2	3	1 9
18	Bony and Co., General Account	41,420	4 6	207	2 1	10	5 8
19	Bony, W. S.	21,917	0 0	109	9 4	5	7 8
21	Colville Gilmore & Co., Secretaries, Calcutta Insurance Office	2,189	15 8	10	15 2	0	8 9
22	Ditto ditto	2,189	15 8	10	15 2	0	8 9
23	Ditto ditto	222	0 0	1	1 9	0	0 10
24	Reskine, Charles, Barr of John Lambert	9,247	3 0	48	8 9	2	4 11
10	Estate of Mrs. Anna Tyler	6,109	9 9	30	8 9	1	8 5

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 annas per cent., 1st May 1877.		Loss 5 per cent. for charges, &c.	
			Rs.	A. P.	Rs.	A. P.
27.	Estate of T. F. Crosby	10,630 10 10	52	10 5	2 10 1	50 0 4
27.	Ewhank, Henry S. A.	89,368 1 1	171	12 3	8 9 8	163 2 10
28	Ewhank and Coates	4,128 3 11	20	10 3	1 0 0	19 9 9
	Estate of F. A. French	1,035 7 0	5	3 0	0 4 1	4 14 11
	Franks & Co.	444 10 1	2	3 7	0 1 9	2 1 10
30	James Watson, Mullick & Co.	264 0 0	1	6 1	0 1 0	1 4 1
	Hamilton Ross & Co.	432 10 0	2	2 7	0 1 8	2 0 11
3	Joykissen Ghose, account of R. L. Pierson	428 0 0	2	3 1	0 1 9	2 1 11
32	Joykissen Ghose, deceased	761 2 0	1	4 11	0 1 0	1 3 11
	Lindsay, Alexander	4,547 4 1	22	11 0	1 2 2	21 9 7
25	Lawson and Son, John	650 2 5	3	4 0	0 2 7	3 1 5
26	Ditto ditto	2,000 14 8	10	7 3	0 8 4	9 14 11
4	Macbell, Lieutenant Colonel R.	531 12 10	2	10 7	0 2 1	2 8 6
29	Matheson, H.	311 6 0	1	8 11	0 1 2	1 7 9
34	MacLachlan, L.	11,196 11 0	55	16 0	2 12 0	53 3 0
	Matheson & Scott and Wardrop & Co.	18,782 7 4	93	14 7	4 11 1	89 3 6
	Maitland Geo.	1,000 0 0	50	0 0	4 0 0	760 0 0
	Narain Ghose	550 0 0	2	12 0	0 2 2	2 9 10
	Owners of the <i>Albion</i>	1865 2 10	4	8 5	0 3 7	4 4 10
	Reynolds, P. A.	5,182 10 4	25	14 7	1 4 8	24 9 11
35	Scott, Bell & Co.	48,971 1 4	244	13 1	12 3 0	232 8 4
2	Scott, Bell & Co. bill claim	6,400 6 8	32	5 7	1 9 10	30 11 9
8	Sotarih Paul	8,215 0 8	41	1 2	2 0 10	39 0 4
17	Sanderson Prays Fox & Co.	83,840 1 8	419	3 5	20 16 4	308 4 1
	Scott, Lieutenant J. D.	220 11 7	1	2 2	0 0 10	1 1 4
	Somire, D. O. Dyce	43,083 7 6	215	6 8	10 12 4	204 10 4
	Trenchard & Co.	372 7 4	1	13 10	0 1 5	1 12 6
	Townsend, C.	641 11 1	3	8 4	0 2 6	3 0 10
20	Webster, James	76,579 11 6	382	14 5	10 2 3	363 12 2
9	Warre Brothers	555 0 1	2	12 5	0 2 2	2 10 3
	Williams, Lieutenant N. J.	297 8 4	1	7 10	0 1 2	1 6 8
38	J. & R. Watson	2,151 14 0	10	12 2	0 8 7	10 8 7
	Total		3,153	5 8	157 0 2	2,995 12 3

No. 20.

Estate SYED AMEER ALI, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent., 5th June 1877.		Loss 5 per cent. for charges, &c.	
			Rs.	A. P.	Rs.	A. P.
1	Dhampur Sing	27,000 0 0	1,350	0 0	94 8 0	1,795 8 0
2	Rai Mohan	700 0 0	40	0 0	2 7 2	46 8 10
3	Sooniar Chund & Hoolar Chund	1,200 0 0	60	0 0	4 3 2	79 12 10
4	Jogendro Nauth Saha	1,400 0 0	70	0 0	4 14 4	93 1 8
	Total		2,121	0 0	106 0 8	2,014 15 4

No. 21.

Estate NARAIN DOSS, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 4 per cent., 5th June 1877.		Loss 5 per cent. for charges, &c.	
			Rs.	A. P.	Rs.	A. P.
1	Pearce Macrae & Co.	1,009 0 0	60	8 7	3 0 5	57 8 2
2	Wiseman Mitchell Reid & Co.	257 0 0	16	8 9	0 12 4	14 10 6
3	Kettlewell, Bullen & Co.	91 10 0	5	8 0	0 4 4	5 3 8
4	Gibborne & Co.	877 0 0	22	9 11	1 2 7	21 7 10
5	Kerr, Dodd & Co.	420 0 0	25	3 2	1 4 1	23 15 1
6	Crooke, Rome & Co.	25 0 0	1	8 0	0 1 2	1 6 10
8	Woolf Willman & Co.	825 0 0	40	8 0	2 7 7	47 0 5
13	Macdonald Sew Persad	47 8 0	2	18 4	0 2 3	2 11 1
15	Itaghe-nauth Das Sengupta	76 9 0	4	9 8	0 3 6	4 5 10
19	Bakdeo Sreekissen	115 14 0	0	15 3	0 5 6	0 9 9

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent. 25th June 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
20	Sunnylall Saray	342 7 0	20 8 9	1 0 5	19 8 4
26	Khemikaram Lalchand	29 12 0	1 11 7	0 1 4	1 10 3
27	Gopaul Baboo	18 0 0	1 1 3	0 0 10	1 0 5
28	Nobin Chunder Mullick	21 1 0	1 7 1	0 1 1	1 0 0
29	Takoodass Nandy	57 12 0	3 8 5	0 2 9	3 6 8
31	Salookram Joynarain	22 1 0	1 11 11	0 1 4	1 10 7
34	Bij Rai Sompersand	35 2 0	2 1 0	0 1 8	2 0 1
35	Tarrucknath Khettry	131 1 0	7 13 10	0 6 3	7 7 7
36	Kanayalal Juggarnath	75 9 0	4 8 0	0 3 7	4 4 11
40	Sow Churn Lal Jointee Persaud	73 2 0	4 6 2	0 3 8	4 2 8
	Total		243 9 9	12 2 2	231 7 7

No. 22.

Estate CHARLES MORGAN, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	Second dividend at 5 per cent. 25th June 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Colvin, Alisdie Cowie & Co.	16,620 3 4	124 11 2	6 3 9	118 7 5
2	Browning & Co.	12,122 0 0	97 14 8	4 8 8	92 6 0
3	Sargent Gordon & Co.	29,581 14 8	214 5 10	10 11 5	203 10 6
4	Hay & Co.	387 0 0	2 4 5	0 2 3	2 12 2
6	M. H. Turnbull	10,878 10 0	81 9 5	4 1 3	77 8 2
7	John Sanderson	11,871 12 0	89 1 5	4 7 3	84 10 2
8	Colvin Lindsay				
9	M. H. Turnbull and Trustees of W. P. R. Sheddon	13,223 0 8	99 2 9	4 13 4	94 3 5
10	Wm. Pennell and D. Davidson	9,918 0 0	71 6 2	3 11 6	67 10 8
11	Secretaries to the Globe Insurance Office	1,074 6 0	12 8 11	0 10 0	11 14 11
12	Allan Paton & Co., Secretaries to the Equitable Insurance Company	200 0 0	1 8 0	0 1 2	1 6 10
14	Greenock Bank Company	25,208 10 0	182 8 3	9 7 7	180 0 3
16	Alexander Thomson	5,087 10 0	42 10 6	2 2 1	40 8 5
	Total		1,023 5 6	51 2 3	972 3 3

No. 23.

Estate ISABELLA SARAH LOW, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.	First dividend at 5 per cent. 25th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Rajah Protap Chunder Singh	400 0 0	100 0 0	5 0 0	95 0 0
3	W. B. Davis	250 0 0	62 8 0	3 2 0	59 8 0
4	Roussseau	300 0 0	75 0 0	3 12 0	71 4 0
5	Chunder Kant	100 0 0	25 0 0	1 4 0	23 12 0
6	Mr. Ferritas	487 8 0	121 14 0	6 1 8	115 12 6
7	Sheik Mahomed Butcher	27 0 0	6 12 0	5 4 0	6 0 8
8	Ogen Feulman	21 0 0	6 0 0	0 4 0	6 11 2
9	Goosey Doss Day	9 0 0	2 1 0	0 1 0	2 2 3
10	Tara Chand	11 12 0	2 15 0	0 2 4	2 12 8
11	Bhoreram Churn Ghose	12 0 0	3 0 0	0 2 4	2 13 6
12	Rustomjee Parsoo	8 0 0	2 0 0	0 1 7	1 14 5
13	Joyoke Chinaman	15 0 0	3 12 0	0 8 0	3 9 0
14	Moukharasun Mullick	45 0 0	11 4 0	0 8 4	10 11 0
15	Bhambur Mohun Odacarry	48 0 0	11 8 0	0 9 2	10 14 10
16	Harold & Co.	50 0 0	15 0 0	0 12 0	14 4 0
17	Scott, Thomson & Co.	50 0 0	12 8 0	0 10 0	11 14 0
18	Rajkissen Shaw	24 0 0	6 0 0	0 4 0	5 11 8
20	Ram Chand Day	50 0 0	12 8 0	0 10 0	11 14 0
21	Income Tax Commissioners	23 11 6	5 14 11	0 4 8	5 10 3
22	Justices of the Peace	85 4 2	21 5 0	1 1 0	20 4 0
	Total		530 4 11	26 7 8	503 13 2

No. 24.

Estate WILLIAM HOLLOWAY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.		First dividend at 20 per cent., 20th November 1877.		Loss 5 per cent. for charges, &c.			
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	Nesal Shefter Ally	3,000	0 0	600	0 0	30	0 0	570	0 0
2	William Rose	120	0 0	24	3 2	2	3 4	41	15 10
3	Isser Chunder Biswas	150	0 0	30	0 0	1	4 9	24	11 3
4	W. H. Billing	70	0 0	14	0 0	0	11 2	13	4 10
5	Potumbar Shaw	35	0 0	7	0 0	0	5 7	8	10 6
	Total			691	3 2	34	8 10	656	10 4

No. 25.

Estate JOHN KENNEDY, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.		First dividend at 20 per cent., 20th November 1877.		Loss 5 per cent. for charges, &c.			
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	J. H. Rodrigues	300	0 0	60	8 0	2	10 0	40	14 0
4	Georodas Seal	1,200	0 0	240	8 0	9	10 0	1-2	14 0
6	Administrator of the estate of G. Lewis ...	227	6 5	39	12 9	1	15 10	37	12 11
6	Shank Janneraddoe	400	0 0	70	0 0	3	8 0	66	8 0
7	Mohun Chunder Day	80	0 0	14	0 0	0	11 2	13	4 10
6	Mothoor Mohun Ghose	25	0 0	4	15 6	0	3 11	4	11 6
	Total			378	12 2	18	11 11	355	0 3

No. 26.

Estate BROEMULL GONDEA, an Insolvent.

Schedule of the First Unclaimed Dividend.

Numbers.	Names of Creditors.	Amount of claim.		First dividend at 12 per cent., 20th November 1877.		Loss 5 per cent. for charges, &c.			
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
2	Ralli Mavrojani & Co.	121	13 0	14	9 0	0	11 8	13	13 10
5	Carbides & Co.	1,525	8 0	183	1 0	9	2 5	173	14 7
6	Glaxstone Wylie & Co.	16	1 0	2	0 0	0	1 7	1	14 6
7	Gishogue & Co.	1,572	8 0	188	11 2	9	0 11	179	4 3
10	Panukul Khetry	193	1 0	23	14 9	1	9 6	22	6 3
11	Sewram Banerick	1,797	13 0	204	15 0	10	3 11	194	11 1
20	Jano Lysli & Co.	762	8 0	91	8 0	4	0 2	86	11 10
21	Ashburner & Co.	546	12 0	65	9 0	3	4 5	62	5 4
22	Tatra Chund Gundham Dass	737	8 0	88	8 0	4	6 9	84	1 3
25	Ramsook Dass Hurraund Roy	3,100	0 0	372	0 0	18	0 7	353	4 5
26	Godraj Juggernauth	2,500	0 0	300	0 0	15	0 0	285	0 0
27	Rampersaud Seemah	250	0 0	30	0 0	1	8 0	28	8 0
28	Ram Churn Surubsook	6,500	0 0	780	0 0	39	0 0	741	0 0
29	Kustorymull Ramgopal	300	0 0	36	0 0	1	12 7	34	3 3
31	Jretmull Greedhardell	2,500	0 0	300	0 0	15	0 0	285	0 0
32	Hamid Polliram	1,500	0 0	180	0 0	0	0 0	171	0 0
33	Gonsneerum Munsook Roy	2,500	0 0	300	0 0	15	0 0	285	0 0
34	Huramull Ramchunder	1,500	0 0	180	0 0	9	0 0	171	0 0
35	Nasugram Mungneerum	2,416	0 0	289	14 9	14	7 11	275	6 10
36	Mohusalil	700	0 0	84	0 0	4	3 2	70	12 10
39	Mono-dell Mungelchund	168	1 0	20	2 0	1	0 1	19	2 7
40	Nathorram Ratschiken	70	2 0	8	8 8	0	6 8	8	0 0
41	Goruckram Rameyri	3,800	0 0	456	0 0	22	12 9	433	3 3
42	Munsoollul Mothepatsand	2,200	0 0	264	0 0	13	3 2	250	12 10
43	Saetaram Ramasain	1,000	0 0	120	0 0	7	5 7	130	12 10
46	Lalla Greedhardell	200	0 0	24	0 0	1	2 2	22	12 10
47	Bisceswarlall Sowkisen	325	0 0	39	0 0	1	15 2	37	0 10
48	Randhondass Bonyram	160	0 0	19	3 3	0	15 4	18	3 11
49	Benraj Byramull	150	0 0	18	0 0	0	14 4	17	1
50	Rajroop Purramsookh	100	0 0	12	0 0	0	9 7	11	6
51	Dowlutram Kumbdoss	62	0 0	7	7 0	0	6 11	7	1
	Total			5,091	8 5	254	8 2	4,836	14 3

No. 27.

Estate ROBERT CARTOPHER, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 7 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Gally Dass Seal	134 0 0	9 6 1	0 7 0	8 14 7
4	Brijendro Coomar Roy	403 2 3	28 3 0	1 6 0	26 13 0
5	Chunder Caunt Shaw	417 3 0	29 3 3	1 7 4	27 11 11
6	Lokenauth Brijogobind	835 13 3	58 8 2	2 14 9	55 9 5
7	Greesh Chunder Adinanth Shaw	1,112 6 0	77 13 11	3 14 3	73 16 8
8	Boyesant Nath Shaw	478 9 0	33 8 0	1 10 9	31 13 3
9	Ananudo Nogodett Shaw	340 6 9	23 13 3	1 3 0	22 10 3
10	Pitamber Polhad Shaw	191 4 0	13 6 2	0 10 8	12 11 6
11	Sunaid Chand Daboo	258 9 3	18 1 7	0 14 5	17 8 2
12	Umeer Chand Shaw	73 13 0	5 2 8	0 4 1	4 14 7
13	Goluck Chunder Shaw	458 5 9	32 1 4	1 9 3	30 7 8
14	Jadoonauth Chowdry	17 3 0	1 3 3	0 0 11	1 2 4
15	Gorool Anund Shaw	185 14 3	13 0 2	0 1 4	12 14 10
16	Mudden Mohun Shaw	208 12 3	14 13 0	0 15 0	17 14 0
17	Hurrinanth Mothooracant Shaw	216 10 9	15 2 8	0 12 1	14 6 7
18	Oodley Chand Chowdry	129 12 9	9 1 6	0 7 3	8 10 2
19	Brindaban Bulram Shaw	380 13 3	27 5 9	1 5 10	25 15 11
20	Sreenauth Shaw	90 5 6	6 5 2	0 5 0	5 0 2
21	Joharruddy (supplier of assorters)	200 0 0	14 0 0	0 11 2	13 4 10
22	Hurris Chunder Bose and Koylas Chunder Ghose	90 0 0	6 4 10	0 5 0	5 15 10
23	Cox, Steel and Co.	151 11 0	10 13 0	0 8 7	10 4 8
	Total		451 5 5	21 16 1	429 6 4

No. 28.

Estate GEORGE ALEXANDER HODGE, an Insolvent.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	First dividend at 8 per cent., 20th November 1877.	Less 5 per cent. for charges, &c.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	Arson & Co.	60 0 0	3 0 7	0 2 10	3 6 9
2	Chundee Churn Dhor	400 0 0	31 0 0	1 3 2	29 12 10
3	Omesh Chunder Sircar	120 0 0	7 3 3	0 5 9	6 13 5
4	Rajmohendro Mitter	150 0 0	9 0 0	0 7 2	8 8 10
5	Sarodapersaud Koor	271 12 0	16 4 11	0 13 0	15 7 11
6	Isaur Chunder Sircar	125 0 0	7 8 0	0 6 8	7 1 4
7	Proprietors, Calcutta Public Library	33 8 0	2 0 2	0 1 7	1 14 7
9	Newman & Co.	26 0 0	1 8 11	0 1 2	1 7 9
11	Gopaul Chunder Mitter	200 0 0	12 0 0	0 9 7	11 6 5
12	Green Chunder Dass	45 0 0	2 11 2	0 3 1	2 9 1
14	Rajpoorender Mitter	339 0 0	20 5 5	1 0 3	19 5 2
15	Receiver, High Court, on behalf of Crump and Abbott	69 3 3	4 2 5	0 3 3	3 15 2
16	Gooroodas Seal	1,100 0 0	88 0 0	3 4 9	84 11 3
17	W. A. Rodrigues	457 6 9	27 7 2	1 5 11	26 1 3
18	Sultan Chand and Kabul Chand	600 0 0	36 0 0	1 12 9	34 3 3
19	Nundolall Dass	160 0 0	9 0 7	0 7 8	9 1 11
20	Kasseenauth Dass Bermo and Poorno Chunder Bermo	500 0 0	30 0 0	1 8 0	28 8 0
21	Joy Gobind Koor	250 0 0	15 0 0	0 12 0	14 4 0
23	Heeralall Seal, Chooneelall Seal, Kuonailall Seal, and Gobindall Seal	311 4 0	19 10 10	0 14 11	17 11 11
34	Shaik Bhaskoo	90 0 0	1 12 10	0 1 5	1 11 5
25	Moluck Chand	60 0 0	3 0 7	0 2 10	3 6 9
29	Shaik Miboh	85 0 0	2 1 7	0 1 8	1 15 11
20	Gasto Behary Audhicary	30 0 0	1 12 10	0 1 5	1 11 5
30	Gorool Chunder Chatterjee	84 8 0	5 1 0	0 4 0	4 13 0
31	Mohesh Chunder Dass	100 0 0	5 0 0	0 4 9	5 11 3
33	Gobindo Dass	90 0 0	5 0 5	0 4 8	5 2 2
34	Anundo Ghose	50 0 0	3 0 0	0 2 4	2 13 8
25	Sumbho	60 0 0	3 9 7	0 3 10	3 6 9
37	Radhakisto Mookerjee	100 0 0	6 0 0	0 4 9	5 11 3
38	Punehann Mullick	200 0 0	12 0 0	0 9 7	11 6 5
40	Bijonath Ghose	80 0 0	1 12 10	0 1 5	1 11 5
42	Mohun Chunder Dey	80 11 0	4 13 5	0 3 10	4 9 7
43	Gopaul	50 0 0	3 0 0	0 3 4	2 13 8
	Total		436 2 7	21 12 4	414 0 3

No. 29.

Estate WILLIAM HICKIN, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., 26th November 1877.			Loss 5 per cent. for charges, &c.		
			Rs.	A.	P.	Rs.	A.	P.
16	Arrakiel, C. G.	750 0 0	30	0	0	1	8	0
29	Chunder Coomar Chatterjee ...	200 0 0	8	0	0	0	6	4
15	Degumber Mitter ...	370 0 0	14	12	10	0	11	10
20	Dwarkanath Mullick ...	1,000 0 0	40	0	0	2	0	0
3	Gobindo Dutt ...	25 0 0	1	0	0	0	0	9
5	Gregory, Thomas, junior ...	256 0 0	10	3	10	0	4	2
7	Gomes, P. ...	56 11 6	2	4	4	0	1	9
14	Gorah Kaprecab ...	30 0 0	1	7	0	0	1	1
18	Greenh Chunder Ghose ...	600 0 0	24	0	0	1	3	2
27	Goornodasa Dutt ...	1,000 0 0	40	0	0	2	0	0
2	Hosaine Begum ...	300 0 0	12	3	10	0	9	0
9	Isser Chunder Ghose ...	82 14 0	3	5	1	0	2	7
13	Koylash Chatterjee & Co. ...	80 0 0	3	3	2	0	2	6
17	Lal Mohun Roy ...	600 0 0	24	0	0	1	3	2
22	Lindstedt & Co. ...	800 0 0	32	0	0	1	9	7
23	Lucknarain Dutt ...	350 0 0	14	0	0	0	11	2
4	Madhub Dutt ...	36 0 0	1	7	0	0	1	1
10	Pereira, A. ...	75 0 0	3	0	0	0	2	4
8	Potumbar Saha ...	300 0 0	12	0	0	0	9	7
11	Proprietor of the Morning Chronicle ...	96 0 0	3	13	6	0	3	0
12	Proprietor of the Eastern Star ...	36 0 0	1	7	0	0	1	1
26	Prawn Chunder Ghose ...	300 0 0	12	0	0	0	9	7
1	Rooke, Mrs. ...	82 8 0	3	4	10	0	2	7
6	Radakissen Dutt ...	500 0 0	20	0	0	1	0	0
19	Ram Koomul Sircar ...	600 0 0	24	0	0	1	3	2
21	Ram Chunder Mullick ...	400 0 0	16	0	0	0	12	9
23	Seeb Chunder Roy ...	600 0 0	24	0	0	1	3	2
28	Stephen & Co. ...	400 0 0	16	0	0	0	12	9
24	Tooleydas Dutt ...	400 0 0	16	0	0	0	12	9
Total - ...			413	8	4	20	8	6
						392	14	8

No. 30.

Estate ROBERT FAIRFELL FANSHAW, an Insolvent.

Schedule of the Second Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.	Second dividend at 4 per cent., 26th November 1877.			Loss 5 per cent. for charges, &c.		
			Rs.	A.	P.	Rs.	A.	P.
61	Abercrombie & Co.	350 0 0	14	0	0	0	11	2
11	Bubbon ...	110 10 9	4	6	10	0	3	6
15	Beechoo ...	36 5 0	1	6	7	0	1	1
16	Bhuttoo ...	25 0 0	1	0	0	0	0	9
20	Bustee ...	52 15 6	2	1	11	0	1	8
24	Beehun ...	88 6 6	3	8	4	0	2	9
45	Bathgate & Co., Calcutta ...	25 0 0	1	0	0	0	0	9
49	Boudel & Co. ...	70 0 0	2	12	10	0	2	2
53	Bonnet & Co. ...	300 0 0	12	0	0	0	9	7
56	Bathgate & Co., Cawnpore ...	75 0 0	3	0	0	0	2	4
70	Bird, Lieutenant J. ...	600 0 0	24	0	0	1	3	2
60	Burkinyoung & Co. ...	293 0 0	11	11	6	0	9	4
85	Barrett, Munro & Co. ...	800 0 0	32	0	0	1	9	7
34	Chucker ...	83 9 0	2	8	8	0	2	0
36	Constantine, Mr. ...	25 0 0	1	0	0	0	0	9
52	Crump & Co. ...	70 0 0	2	12	10	0	2	2
54	Campbell, Mrs. ...	300 0 0	12	0	0	0	9	7
89	Charde, M.B., Meerut Post Master ...	279 0 0	11	2	7	0	8	11
74	Carbery & Co. ...	350 0 0	14	0	0	0	11	2
84	Charde, William ...	60 0 0	2	4	0	1	3	2
91	Cant, Sergeant ...	80 0 0	3	3	2	0	2	6
14	Dundial ...	29 0 0	1	2	7	0	0	11
79	Dove, Mr. ...	120 0 0	5	3	2	0	4	1
30	Emmie ...	49 12 6	1	15	10	0	1	7
9	Fokker Chand ...	109 11 4	4	0	6	0	3	2
32	French Baboo ...	193 8 9	7	11	10	0	6	2
4	Ghoon (Ghoon) ...	28 14 6	1	2	6	0	0	11
86	Green, T. ...	25 0 0	1	0	0	0	0	9
7	Hamilton & Co. ...	400 0 0	16	0	0	0	12	9
34	Hossain Bux ...	30 0 0	1	3	2	0	0	11

No. 23.

Estate CHARLES HUFFNAGLE AND WILLIAM HAY & Co., Insolvents.

Schedule of the First Unclaimed Dividend.

Number.	Names of Creditors.	Amount of claim.			First dividend at annas 10 per cent. 20th November 1877.			Less 5 per cent. for charges, &c.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	John Johnson	18,248	9	9	114	0	10	5	11	2
3	Charles Stevenson	102	6	1	1	3	8	0	0	11
4	Bissamber Law and Gobind Chunder Addy	200	0	0	1	4	0	0	1	0
5	John Davis	286	3	0	1	10	7	0	1	3
6	Gisborne & Co.	5,500	0	0	21	14	0	1	1	6
10	Cobb Lodd	1,078	0	0	6	11	10	0	5	4
13	Captain Burleigh, Ship <i>Delia Maria</i> ...	2,420	0	0	15	2	0	0	12	1
17	Prawnkissen Law	345	8	3	4	0	7	0	3	2
18	Lawrie, Bedford and Rand	170	0	0	1	1	0	0	0	10
19	Doorgapersaud Panchanun Mitter & Koy-las Chunder Ghose	50,021	14	8	312	10	2	16	10	1
22	Captain A. Henderson	498	1	6	3	1	10	0	2	5
23	Lieutenant Colonel A. Jack	434	13	0	2	11	6	0	2	2
24	Captain Black and owners of Ship <i>Ethelie</i> ...	300	11	6	1	14	1	0	1	0
25	W. Anderson	39,000	0	0	249	12	0	12	3	0
26	J. O. B. Tandy	10,270	0	0	64	3	0	3	3	4
27	Prawnkissen Law	1,910	0	0	11	15	0	0	9	6
28	Bissamber Law & Gobind Chunder Addy ...	1,030	0	0	8	7	0	0	5	1
30	R. Dunlop & Sons	803	10	9	5	0	4	0	4	0
32	Allan and Thomas	2,000	0	0	12	8	0	0	10	0
33	James Furlong	178	16	0	1	1	10	0	0	10
34	Harris Chunder Bhose	8,275	11	2	51	11	7	2	9	4
37	Captain Bartlett and owners of Ship <i>Orank</i> ...	408	3	0	2	8	4	0	3	0
39	Panchanun Mitter	908	13	0	5	10	11	0	4	6
	Total				892	3	8	44	9	0
										847 10 8

OFFICIAL ASSIGNEE'S OFFICE, CALCUTTA, the 1st October 1878.

A. B. MILLER, Official Assignee.

(892-2)

For Sale.

A LARGE Double Cylinder Newspaper Printing Machine, now on view at the Alipore Jail. For particulars apply to the Superintendent, Bengal Secretariat Press.

Notice.

THE Annual Chootia Fair will be held at Chootia, near Ranchon, the head-quarters of the Chota Nagpore Division, and will commence on 24th February 1879, and continue for fifteen succeeding days.

By order of the Commissioner.

RAJ GOPAL ROY, *Peral. Asst. to Commr.*
CHOTA NAGPORE, the 18th December 1878.

Burdwan Agricultural Exhibition.

NOTICE

AN Exhibition of Agricultural Produce, Implements, and Cattle, of native arts and manufactures, and of live stock, will be held at Burdwan on January 27th, and the four following days. Copies of the rules and list of prizes may be had on application to the Honorary Secretary, Burdwan. (725-3)

Notice.

THE date for entry for students to the Thomason College, Roorkee, will in future be 1st May instead of 1st November as now. Candidates passed at the late examinations will therefore join on 1st May 1879. There will be a supplementary examination for the Engineer Classes on March 24th to 26th, 1879. Subjects of examination, the same as for the last examination of August 1878. Candidates not over 22 years old on 1st November 1878, or under 18 years on 1st May 1879, are eligible.

Soldiers of Her Majesty's European Regiments can also be examined for admission up to end of February.

The other classes are already filled up.

For the next admissions in May 1880 the examinations will be early in that year, as will be notified hereafter.

A. M. BRANDFORTH, *Major, R.E.,*
Officialing Principal.

Government Cinchona Febrifuge.

AN EFFICIENT SUBSTITUTE FOR QUININE.

PRISE to the general public rupees twenty per pound tin. To Government Officers for Government purposes, and to wholesale purchasers of not less than twenty pounds, rupees sixteen and annas eight per pound. Postage of each tin annas twelve extra. Cash to accompany all orders.

Apply to Superintendent, Botanical Garden, Howrah, near Calcutta.

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHAND RAILWAY.

FROM this date the prices of all beams and scantlings supplied from this depot will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.

22 " " " 2-12 "

23 " " " 2-14 "

24 " " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.

Under 12 and over 7, at " 2-4 "

Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator, Oudh Forests.

SIMMON HILLIERS, *Asst. Conservator of Forests.*
The 1st June 1877.

Lime Supply for Bengal.

NOTICE is hereby given that the leases of the under-mentioned valuable lime quarries, situate in the Khasi and Jaintia Hills, Assam, will be put up to auction sale at the office of the Deputy Commissioner of Sylhet, at noon, on the 2nd of January 1879.

The leases will be for three years, commencing from 1st January 1879 and ending 31st December 1881.

Not more than three leases will be permitted to be purchased in one interest.

Any quarry not worked, i.e., not worked to turn out more than 40,000 maunds, will be liable to resumption, and the Government will be at liberty to work such resumed quarry by direct agency.

The rent will be payable half-yearly in advance.

For further particulars apply to Deputy Commissioner, Khasi and Jaintia Hills, Shillong.

No.	Name of the quarry.	Where situate.
		Khasi Hills.
1	Bor Poonjee	North—By lands pertaining to the Cherra State. South—By lands of monah Kalsit and of monah Bejay Pandush, in Sylhet. West—By the west bank of Shoochan Cherra. East—By Doorga Seel.
		Jaintia
2	Choon Cherra, Loking Cherra.	North—By high hills. South—By the boundary of Sylhet district. East—By Teohang and Borgong rivers. West—By Daloo Cherra.
	Rowai Cherra ...	North—By high hills of Lakadong or the southern boundary of Lalm-poothee lime quarry. South—By boundary of Sylhet district. East—By Looha or Looha river. West—By Teohang and Borgong streams.
3	Nongthalong Poonjee.	North—By Padoo and Pamidang Poonjee. South—By boundary of Sylhet district. East—By old road leading from the plains to Amwis Poonjee. West—By Moongat river and Borseel.
4	Mooralee Cherra	North—By Nongtang Poonjee. South—By northern boundary of Rowai lime quarry. East—By Looha or Looha river. West—By western limit of lands appertaining to Mooralee Poonjee.
5	Roopnath ...	North—As far as limestone exists northward within lands pertaining to the village of Roopnath. South—By boundary of Sylhet district. East—By Ooloo Cherra river. West—By old road leading to Amwis Poonjee from the plains.
6	Lalm Poonjee...	North—By Lakadong. South—By boundary of Rowai lime-stone quarry. East—By western boundary of the lands pertaining to Mooralee Poonjee. West—By Moongat river and Borseel.
7	Uthma Cherra...	North—As far as limestone beds extend northward within the limits of Uthma Poonjee. South—By southern bank of the Pakhee Cherra stream. East—By Pocha Cherra stream. West—By Shoochan Cherra stream.
		MALAI-SOH-KAT STATE.
		Khasi Hills.
8	Nokria Cherra...	North—By south bank of Majdoora. South—By Pandendish jungle. East—By Mashin Khasi's garden. West—By Shia King Khasi's garden.

No.	Name of the quarry.	Where situate.
		BHOWAL STATE.
		Khasi Hills.
9	Patharú Cherra.	North—By Ichudora. South—By right bank of Patharú Cherra. East—By Ichudora to Nongong. West—By Joyram Cherra.
		MAHARAJ STATE.
		Khasi Hills.
10	Rampendem Raj-ke.	North—By Chapagor. South—By Pook Cherra. East—By Kala-ran-Kai Cherra. West—By Harin Thia Dhul.
		BHOWAL STATE.
		Khasi Hills.
11	Bhowal Cherra...	North—By Chora Toekar Tilla. South—By Kela Páni, alias Pakri Bhai. East—By Mongla-mora Tilla. West—By Cherra Khourie Cherra.
		MAJOR.
		Khasi Hills.
12	Ka Long Long.	North—By Mam-Ngrin. South—By Chilai Cherra. East—By Umjindem Cherra. West—By Wabla and Chilai Cherra.
		MAHARAJ STATE.
		Khasi Hills.
13	Tangla ...	North—By Komouee Toekar as far as lime beds exist. South—By Pak Cherra. East—By Dhunalia river. West—By Kalaran-Kai Cherra.
		MAHARAJ AND MAJOR.
		Khasi Hills.
14	Monai Cherra ...	North—By forest and jungle lands pertaining to Maharaj. South—By forest and jungle lands pertaining to Maharaj. East—By forest and jungle lands pertaining to Maharaj. West—By Jodoká, alias Pongkharth river.
		BHOWAL STATE.
		Khasi Hills.
15	Dholai Cherra...	North—By bank of Patharú Cherra. South—By Boora Peer's Múhán. East—By boundary of Malai-soh-kat State, alias Khar-mara Cherra. West—By Mongla Mora Tilla.
		MAJOR.
		Khasi Hills.
16	Umjindem ...	North—By Lam-pat-nuem. South—By Lum-Tanget. East—By Umián. West—By Umjindem Cherra.
		DWARA NONGTHANG.
		Khasi Hills.
17	Borsymai ...	North—By Pán garden. South—By Ka Lad-Luka. East—By Lumdiong. West—By Lum-mit-uh.
		Khasi Hills.
18	Silai Cherra ...	North—By Lumkharph. South—By Um-mo-lum. East—By Silai river. West—By Lumdiong.

JERON ROY,
for Deputy Commissioner,
Khasi and Jaintia Hills.

SHILLONG DE. COMM.'S OFFICE.
The 23rd October 1878.

NOTICE is hereby given that the lease of the "Boopar," alias "Soh-bar Poonjee" lime quarry, No. 18 of the notice, is, under orders of Government, reserved from sale.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

Under Section 59 of ACT V (B.C.) of 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under section 72 of the said Act.

Date of removal to Import Warehouse.	Number, Mark, and Description.	Consignee.	Ship.
1878.			
Dec. 11	13 Cakes Spelter, Y	Order	Ship Geraldine Paget.
" 11	1 Cake Spelter, no mark	Ditto	Ditto.
" 13	8 Packages, E. B. K. & Co., bottom J. A. J. A. & Co.	Ditto	Ship Castle Roy.
" 13	1 Case, M. F. W. Heilgers & Co.	Ditto	Ditto.
" 13	264 Casks & 18 Packages Spelter, B B S	Ditto	Ditto.
" 13	13 Bundles Wooden Rollers, no mark	B. Jute Company, Limited.	Ditto.
" 13	2 Bales, B T in a diamond	Order	Ship City of London.
" 13	1 Case, addressed	William A. G. Brodie, Dhermia Khali Tea Garden, Cachar.	Ditto.
" 13	2 Cases, B C D in a diamond, top H. & Co.	Order	Ditto.
" 13	9 Packages, B C D in a diamond, bottom H. S. K. & Co.	Ditto	Ditto.
" 13	1 Case, D E Y in a diamond	Ditto	Ditto.
" 13	4 Cases, E F S	Ditto	Ditto.
" 13	1 Bundle Hoop Iron, no mark	Ditto	Ditto.
" 13	25 Flat Bars, M E or no mark	Ditto	Ditto.
" 13	2 Round Bars, no mark	Ditto	Ditto.
" 13	3 Cases, J B, bottom C	Ditto	Ditto.
" 13	1 Case, L M S L in a diamond, outside W C S K	Ditto	Ditto.
" 13	1 Piece Copper, no mark	Ditto	Ditto.
" 13	1 Case, S. P. & Co.	Ditto	Ditto.
" 13	1556 Cakes and 50 Packages Spelter, T & S	Ditto	Ditto.
" 13	1 Case, addressed	C. C. Kave, Esq., care of W. Major & Co.	Ditto.
" 13	1 Cake & 11 Packages Spelter, G	Order	Ditto.
" 13	1 Cake Spelter, S M	Ditto	Ditto.
" 13	2 Packages, addressed	William Mackenzie, Esq., Dimaasugur, Samastipora.	Ditto.
" 9	2 Bags, no mark	Order	Ship Brazilian.
" 9	13 Bags, C R or no mark	J. Kanjee	Ditto.
" 9	21 Bundles Coir Rope, D D or no mark	Abdool Kurreem H. Esq.	Ditto.
" 9	13 Bundles Coir Rope, L M or no mark	Ditto	Ditto.
" 9	1 Bag, S T A, bottom F S B	Order	Ditto.
" 9	1 Bag, X in a diamond	Ditto	Ditto.
" 9	13 Bundles Coir Rope, M. & Co.	Ditto	Ditto.

CALCUTTA, the 21st December 1878.

(727—1)

W. D. BAUER, Vice-Chairman.

Hooghly Floating Bridge.

Statement of Receipts from Local Traffic for the week ending 12th December 1878.

	FOOT-PASSENGERS.		VESSELS.		Total.	REMARKS.
	Calcutta to Howrah.	Howrah to Calcutta.	Calcutta to Howrah.	Howrah to Calcutta.		
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
December 6th, 1878	50 8 3	46 12 3	124 8 0	70 14 0	292 9 0	
" 7th	61 7 8	58 10 9	133 13 0	164 15 3	258 18 0	
" 8th	67 10 0	66 10 3	106 14 0	71 13 9	219 0 0	
" 9th	62 12 9	87 8 9	111 11 0	39 3 6	292 2 0	
" 10th	56 8 9	53 12 0	107 11 3	67 11 3	265 11 5	
" 11th	59 12 9	59 8 0	117 8 0	62 11 0	229 8 9	
" 12th	58 12 0	56 11 0	116 12 0	89 12 0	292 2 8	
Total	416 7 0	399 6 0	812 0 0	597 1 5	2,292 15 3	
Total of previous 46 weeks	22,101 4 9	21,467 4 6	40,606 8 9	23,720 0 2	1,07,895 2 2	
Grand Total	22,519 11 9	21,896 11 0	41,324 8 8	24,307 2 0	1,10,048 2 0	

(731—1)

W. D. BAUER, Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value	Name of Claimant.
336	L 95—42956	50	Mrs. Goary.
	—42735	50	
338	O 34—90772	100	Mohendra Nath Bose.
339	O 32—67377	10	Chandra Kant Ghose.
340	O 20—64230	1,000	Bholanath Biswasur Prasad.
341	L 93—82408	50	Ganga Churn Basu.
	—82497	50	
343	O 34—96791	100	Ram Narain Bose.
343	L 37—92826	20	Shah Amcenuddeen.
346	O 36—00904	100	Ram Sahai.
348	O 24—80420	20	D. J. Welch.
	—64983	20	
347	L 93—80846	50	Mohamed Bhoy Ali Bhoy.
348	O 20—65886	1,000	J. Hill.
349	O 25—53953	20	Gohind Lal Sen.
350	O 8—06951	10	Dhatree Churn Mukerjee.
351	O 21—81583	100	Dunko Behari Shaha.
	—80334	100	
	—22—11519	20	
	—24—32955	20	
	L 78—69041	20	
	O 23—40559	20	
	—18—17059	10	
	—13—51188	10	
	—17—45020	10	
	—15—45981	10	
351	L 94—54264	100	Ram Soran Ram.
352	O 16—14891	10	Shah Khoda Buksh.
353	—27—90091	50	Khetra Mohan Dutt.
354	—33—96535	100	Messrs. Shew Pershad & Co.
	L 91—40950	20	
	O 17—42308	10	The Officiating Magistrate, Gya.
355	L 61—63096	10	
	—95—54028	10	
	—78—16516	10	Lieut.-Colonel R. Moseley.
356	O 33—92019	100	
358	—27—77492	500	Ram Lal Pandey.
359	—75526	500	The District Superintendent of Police, Kangra.
360	L 93—27820	50	The District Superintendent of Police, Dacca.
361	O 34—94290	100	Lalla Sumurtha Roy Baski Ram.
	L 93—83378	50	

Notes partially lost or destroyed.

341	L 81—86194	50	F. O. Rumburn.
342	O 17—09739	10	T. F. Campbell.
	O 19—09736	10	
	—09737	10	
	—09738	10	
342	O 19—09734	10	T. F. Campbell.
	—09742	10	
	L 30—87521	5	Mohamed Ishaq.
343	O 29—00082	20	
	L 88—01487	10	Messrs. J. Hatchison & Co.
344	L 20—01504	5	
	—01503	5	Rameshwar Khan.
345	O 29—49241	1,000	
	—40187	1,000	
	—44129	1,000	
	O 27—84860	500	Dewa Sing.
346	L 93—40853	50	
347	L 40—06381	50	Major G. E. Fryer.
349	O 18—87911	10	J. Thomas.
349	L 30—00209	5	The Post-Master-General, N.-W. Provinces.
350	L 30—01652	5	Mowla Buksh.
351	—24—80728	20	Hurrenath Mukerjee.
352	L 17—84228	5	Rajendra Chandra Pal.
	—50423	5	
	—21—80223	5	
	—76927	5	
353	A 67—19316	10	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
354	O 0—32760	Rs.	Amcenuddeen.
355	—29—19138	1,000	Tekoo Ram.
356	L 2—87240	10	G. Showell, Official Liquidator, Alliance Bank of Simla, Limited.
357	O 0—23647	10	Robert Duane.
358	—7—86401	10	La A. Banon.
359	L 98—02302	10	Nobin Chunder Samanta.
	O 0—51543	10	
360	—5—20282	10	Bipin Behari Basu.
361	—23—63853	20	G. E. Manisty.
	L 43—87015	10	
362	O 34—86167	100	Messrs. Doorga Das Chatterjee & Co.
363	—3—48656	20	D. Sunder
364	—15—51592	10	S. Soobhabbhatta.
365	L 78—51938	20	W. J. Clark.
366	O 13—51068	10	N. J. Vipani.
367	O 0—60051	10	Dhatree Churn Mukerjee.
368	—23—16809	20	P. Tutill.
369	—9—50410	10	Lieut. H. F. Mitchell.
370	—42—11445	10	Hajee Abdul Kareem.
371	A 94—17790	20	E. O. Moses.
372	L 29—36420	5	Tiluck Chunder Chowdhuri.
373	O 7—42520	10	Color Sergeant W. Hayward.
374	—17—06077	10	Mirza Alijan.
375	L 30—69976	5	The Post-Master-General, North-Western Provinces.
376	O 10—39165	10	W. G. Bolton.
	—9—40800	10	
	L 95—55508	10	Lieut. F. H. Probyn.
377	O 23—24105	20	
378	L 93—38015	50	Kunja Lal Dhar.
379	O 3—03110	20	J. E. Cearus.
380	—20—68308	1000	Modun Mohun Majumdar.
381	L 27—79294	5	Sasibhuxan Sen.
382	O 40—21627	10	Pundit Dama Dur Joshee.
383	L 31—57323	10	Mohendra Narain Roy.
384	O 4—92522	20	Womces Chunder Majumdar.
385	—23—82353	20	Moulvie Mahomed Allaha-dad.
	—9—09207	10	
	L 31—14521	5	W. Corbet.
386	O 21—09879	20	
	—19—90640	10	Shib Chunder Banerjee.
387	O 4—24643	20	
388	L 2—33066	10	Doorga Sahoy Balkissen.
	—57—83665	10	
	—83664	10	Benode Behari Mukerjee.
389	O 24—23579	20	
195	L 17—18641	5	Jadu Nath Roy.
	—18541	5	
183	—61—80268	10	Jadu Nath Roy.
	—74—01003	5	
	—16—94401	5	
200	L 9—54305	5	Ram Shonahce Marwarce.
	—54306	5	
208	L 33—51103	10	Nisaran Chunder Dutt.
	—54195	10	
	L 30—03184	10	
	—03184	10	
	L 99—35030	10	
	E 10—50170	10	
	L 37—00704	10	
	—00703	10	
	L 5—03763	10	
	—03762	10	
	L 76—12637	10	A. P. Galindo.
	L 73—19427	10	
	L 95—33060	10	Jagun Nath Ram.
	L 76—33060	10	
	L 4—11933	10	Jumna Das and Ram Dutt.
	—11932	10	
	O 15—19046	10	A. P. Galindo.
	O 12—21358	10	
209	L 9—51649	5	Jagun Nath Ram.
	—51749	5	
210	D 11—32018	10	Jumna Das and Ram Dutt.
	O 6—11620	50	
211	L 92—06789	50	
	—60786	50	

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
212	L 34—84442 } —80355 }	10	Ram Kissen Sookul.
213	O 15—29110 } —29111 }	10	Mrs. J. M. Cockerell.
214	L 45—04102 } —04101 }	20	Bisj Raj.
215	L 7—78573 } —78573 }	20	Shama Churn Sett.
	L 2—55007 }	10	
	—55001 }		
216	L 87—10798 } —10799 }	10	Messrs. Scallan & Co.
217	O 34—53282 } —53283 }	100	Kisto Gopal Ghose.
218	L 30—10186 } —10188 }	5	Jogendra Nath Shome.
219	O 23—40710 } —40708 }	20	Ticca Ram.
220	L 60—61837 } —65383 }	20	Modhoo Sooden Shaw.
221	L 90—07613 } O 21—19768 }	30	Surba Nundo Roy.
222	O 23—64327 } —64325 }	20	J. H. Bancroft.
223	O 2—37439 } —37493 }	20	J. Robertson.
224	O 12—43556 } —42471 }	10	Hridoy Nath Sircar.
225	L 91—70835 } —70831 }	20	Ananda Prosad Budra.
227	L 40—20243 } —2—38071 }	10	Doorga Sahoy Balkis- sen.
	—24—02598 }	5	
	—02597 }		

R. A. STEENDALE,

Asst. Commr. of Paper Currency.

PAPER CURRENCY DEPT., the 21st December 1878.

Notice.

FOUND in the Northern Bengal State Railway three Government Promissory Notes. Any person claiming them, must satisfy the undersigned of his *bona fide* ownership thereof, and give the numbers and amounts of the notes.

(723—2)

P. NOLAN, Magistrate.

Notice.

WANTED a Professional Surveyor for the Orissa Coast Canal. Salary Rs. 50, including travelling allowance.

Applications, with copies of testimonials, to be sent to the undersigned.

MOKANUNDA GUPTA, Land Acquisition
Dy. Collr., Balasore.

Notice.

WANTED an Accountant for the District Road Cess Committee of Furrseedpore on a salary of Rs. 60, rising to Rs. 60 by an annual increase of Rs. 5. Candidates are requested to apply, with copies of their testimonials, to the undersigned before the 30th current. They will be required to furnish security to the extent of Rs. 500.

J. ANDERSON, Chairman.

(729—1) Furrseedpore District Road Cess Committee.

Wanted.

A MANAGER for the attached estate of pergunnah Jugdiab, in the district of Noakholly, on a salary of Rs. 125 a month. Applications, with copies of testimonials, to be sent to the undersigned within 15 days from the date of advertisement. Security Rs. 10,000 is required. Among other qualifications, a good knowledge of secondary accounts and its management is essentially required.

A. MANSON, Offg. Collector.

NOAKHOLLY COLLA.'S OFFICE, the 18th December 1878.

(730—1)

THE following additional Bye-law, passed by the Commissioners of the Town of Calcutta, is published under Section 243 of Act IV (B.C.) of 1876:—

53a. When any private privy or cesspool is to be

Construction and alteration of time, or any such privy or cesspool previously constructed has to be re-constructed, a plan of the privy proposed to be constructed or re-constructed shall be submitted to the Commissioners, who shall signify their approval or disapproval within one week after receiving such plan, and no such privy or cesspool shall be constructed or altered, except in such manner as may be approved of by the Commissioners.

ROBERT TURNBULL,

(708—3)

Secretary to the Corporation.

Execution Case No. 136 of 1878.

Gobinda Chunder Adya, decreeholder, *versus* Uma Nath Roy Chowdhury, judgment-debtor.

TO be sold in the Civil Court at Alipore on the 8th day of January 1879, pursuant to a decree passed by the Second Subordinate Judge of 24-Pergunnahs in civil suit No. 70 of 1878, in which Gobinda Chunder Adya, of Chetta, was plaintiff, and Uma Nath Roy Chowdhury, of Saikhira, was defendant, the right, title, and interest of the judgment-debtor in the properties described below:—

Lot I.—In district registry Alipore, Sub-Registry Kharda, Mansiffer Scaldah, thana Nawabgunge, pergunnah Calcutta, Dehi Pulta, 24-Pergunnahs Collectorate towjee No. 1070, all that piece and parcel of land comprised in Shaheban Bagicha, kureha No. 3, bill No. 6, known as Krishna Mohun Bose's land, area of which is 201 beghas and 1½ cottahs, bearing an annual jumma of Rs. 368 annas 1 gundas 6; that comprised in kureha No. 4, bill No. 7, known as Tally Shaheeb's land, area of which is 21 beghas and 8 cottahs, bearing an annual jumma of Rs. 28 annas 5 guntahs 10; and that comprised in kureha No. 6, bill No. 42, known as Miss Jane Razar and Nomen Shaheeb's land, area of which is 164 beghas and 3½ cottahs, bearing an annual jumma of Rs. 218 annas 14 gundas 8; total area of all the lands is 386 beghas 13 cottahs, and the aggregate annual sudder jumma is Rs. 515-5-8; as also the piece building standing thereon. Judgment-debtor's right, title, and interest in the property is 6 annas 8 gundas only, supposed value of which is Rs. 3,000. It is bounded on the north by Government magazine, west by the river Hooghly, south by a drain, and east by a public road.

Lot II.—In district registry Alipore, Sub-Registry Cossipore, thana Barranagore and Suburb Cossipore, 2 beghas 15 cottahs of rent-free land contained in division 1, sub-division 4, holding No. 63. Judgment-debtor's right, title, and interest in the property is 1 anna 12 gundas, supposed value of which is Rs. 100. It is bounded on the north and east by public roads, west and south by the judgment-debtor's land.

KRISHNA MOHUN MUKHOPADHYA,

(726—2)

Second Sub. Judge.

New Beerbhoom Coal Company, Ltd.

NOTICE is hereby given that the Eleventh Ordinary General Meeting of the Shareholders of the above Company will be held at the office of the Company, 3, Fairlie Place, on Saturday, the 4th January 1879, at noon, for the purpose of receiving the Directors' Report, and passing the Accounts for the half-year ending 31st October 1878, declaring dividend, electing Directors, and for the transaction of any other business that may be brought forward.

The Share Transfer Book of the Company will be closed from the 31st instant to 4th proximo, both days inclusive.

A. B. McINTOSH & Co., Managing Agents.

CALCUTTA, 16th December 1878.

(722—2)

SANI BHUSAN BASU, s.l., intends to apply to the High Court for enrolment as a Vakeel. (601—4)

GIRISHA CHANDRA KARA intends to apply to the High Court for enrolment as a Vakeel. (696—4)

THE undersigned intends to apply to be admitted to practise as a Vakeel in the High Court, Calcutta.

(698—4)

RAMA CHARAN NAI, s.l.

Lost and Destroyed, being Drowned.

THE Government Promissory Note, No. (original) 410, (present) 000479, of the 3½ (three and half) per cent. of 1854, for Rs. 5,000, originally standing in the name of Syama Sundari, the proprietress, by whom it was never endorsed to any other person. Payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is to be made for the issue of duplicates in favor of the proprietress.

SYAMA SUNDARI, wife of late
GOLUCK CHANDRA SEN CHOWDHURI.
Gobindapur, Station Mandigunge, Zilla Backergunge.
The 9th September 1878. (573—3)

INSOLVENT NOTICES.

In the Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of CHARLES KEAN CLAPMAN, an Insolvent.

On Tuesday, the 19th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

H. B. Fink, Attorney.

In the matter of HENRY SIDNEY SWINEY, an Insolvent.

On Monday, the 2nd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of JAMES MURRAY, an Insolvent.

On Tuesday, the 3rd day of December instant, it was ordered that the first Court day in January 1880 be appointed for the further hearing of this matter, and that, unless cause be shown to the contrary, on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Orr and Harris, Attorneys.

Chief Clerk's Office, the 16th day of December 1878.

In the matter of GUNGABISSEN MOOTRAH, carrying on trade and business as a cloth merchant at No. 12, Puggiaputty, in Burra Bazar, in the town of Calcutta, an Insolvent.

On Friday, the 13th day of December instant, it was, on the petition of Callydoss Ramjee, Ramjee Prillan, and Hurjee Lillahdur, and Motteeram, creditors of the said Insolvent, adjudged that the said Gungabissen Mootrahs hath committed an act of Insolvency under the provisions of the Act XI Vic. Chap. XXI, and by another order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

G. Gregory, Attorney.

In the matter of RAJNARAIN BONNERJEE, an Insolvent.

On Tuesday, the 4th day of October 1874, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic. Chap. XXI, as to all persons named in his Schedule as creditors or claiming to be creditors respectively.

Insolvent in person.

In the matter of RUSSELL DRY, an Insolvent.

On Tuesday, the 19th day of November last, it was ordered that the petition of the said Insolvent seeking for relief under the Act XI Vic. Chap. XXI, be withdrawn, and the vesting order made thereon be discharged.

Mohendronauth Bonnerjee, Attorney.

In the matter of SAMUEL JULIUS SHEPHERD, an Insolvent.

On Monday, the 16th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of SAMUEL JULIUS SHEPHERD, of No. 39, Toltollah Lane, in Calcutta, an Assistant in the Audit Department of the East Indian Railway Company, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic. Chap. XXI, was filed in the office of the Chief Clerk on Monday, the 16th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of WALTER HENRY SHEPHERD, of No. 38, Toltollah Lane, in Calcutta, and an Assistant in the Office of Superintending Engineer, Presidency Circle, Public Works Department, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic. Chap. XXI, was filed in the office of the Chief Clerk on Saturday, the 14th day of December instant, and by an order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

In the matter of WALTER HENRY SHEPHERD, an Insolvent.

On Saturday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 4th day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

In the matter of JOHN DINGWALL FORDYCE HARVEY, an Insolvent.

On Tuesday, the 3rd day of December instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of January next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be withdrawn, and that the said Insolvent do then attend to be examined before the said Court.

G. Gregory, Attorney.

Chief Clerk's Office, the 21st day of December 1878.

POSTAL NOTICES.

SEA AND OVERLAND MAILS.

For	Box	Date.	Per Steamer.
Port Blair and Calcutta	6 p.m.	24th Dec.	Salara.
Madras, Ceylon, and the Inter-mediate Ports.	6 ..	25th ..	Gos.
Malacca and Ceylon	6 ..	26th ..	Nepaul.
Madras and Moulmein	6 ..	27th ..	Merca.
Akyah, Kyauk Phyoo, and Rangoon	6 ..	29th ..	Comilla.
Port Blair	6 ..	30th ..	From Bombay.
Ceylon and the Australian Colonies.	6 ..	31st ..	From Bombay.

The next Overland Mail via Bombay will close at the General Post Office on Friday, the 27th December 1878.

2. Book-post and pattern packets must be posted on the 26th December 1878.

N.B.—The letter box will close at 6 p.m. precisely, after which hour Overland letters, fully prepaid and bearing an extra postage stamp of two annas on each cover, will be received up to 1.30 p.m., or bearing an extra postage stamp of four annas on each cover up to 7 p.m.

E. C. GEORGE, Post-Master of Calcutta.
GENERAL POST OFFICE, CALCUTTA,
The 23rd December 1878.

Letters marked "Care of Post-Office, to be kept till called for."

Greenwood, P. B.	Neljechallab, Shaik.
Halford, J.	Nicolay, Mrs.
Hart, J.	North, Miss.
Hill, E.	Northcote, Mr.
Humble, Mrs.	O'Connor, J.
Hyno, Mrs. Isabella.	P. D. C., Esq.
Jennings, N. E.	Perrin Mari Monsieur.
Johnson, Miss.	Portman, W. B.
Kearse, J. J.	Preston, Mrs. E.
Kelly, Sam.	Sanders, A.
Kenedy, R.	Saxton, Geo. E.
Kirkton, C.	Scott, William.
Klem, Madame.	Shalown, A.
Lamarre, Monsieur.	Shaw, Dr. S. C.
Layborn, Daniel.	Simpson, Mr.
Lewis, Mr.	Simpson, J. M.
Lewis, T. L.	Smallwood, Mr.
Littlewood, J. H.	Smith, Mrs. H.
Lt.-Col. the Viscount Hinchingbrook.	Spring, Rev. H. C.
Marine, Dr. A.	Srinewasan Acharyee, Pundit.
Marshall, P.	Stern, W.
Maxwell, W. P.	Steinbek, T.
Mitchell, Mr. C.	Thomas, Lt. R. E.
Moor, T.	Vander, A.
Moreau, J.	Waddel, J.
MacWilliams, Miss.	Walker, A. B.
Murphy, G. P.	West, Mrs. E.
Neirne, Dr. A.	Williams, W. J.

Newspapers.

Beattie, M. H.	Lamarre, C. Monsieur.
Davison, W.	Lunder, W.
Denis, Madame.	McLeod, Miss Kate.
Fisher, H. D.	McWilliam, D.
Fitzgerald, C. M.	Nailor, A. S.
Forbes, W. S. & Co.	Prince, John.
Hamilton, Capt. W. R.	Wallace, F. C.

Registered Letters.

Asiatic Steam Ship Co.	Hanier, H. (Inspr. Tra. P.O.)
Bayly, E. H.	Robinson, Peter.
Duncan, Chesney.	Roos, Lt. R. J.
Jacobourier, Fabian.	Taylor, J. E.
Krujic, H. E.	

R. C. GEORGE, Presdy. Post-Master, Calcutta.

SCHEDULE of property to be sold in execution of the decree case No. 142 of 1878, in which Par-chiappa Setty is decree-holder and Anna Baba Sahab and others are judgment-debtors.

1. The piece or parcel of garden land or ground, hereditaments, and premises containing by estimation 8 beeghas 8 cottahs 15½ chittacks, situate at Tangrah, sillah 24-Pergunnahs, sub-district Alipore, grand division No. 4, sub-division land, holding No. 62.

2. A parcel of garden and land situate at Tangrah in Dehi Panthanagram, in the sub-district Alipore, in sillah 24-Pergunnahs, containing by estimation 3 beeghas 6 cottahs and 16 chittacks, being holding No. 64, sub-division I, division IV, and formerly occupied by Baney Madhub Banerjee.

3. A piece of garden land, with a tank and several trees on it, containing by estimation 5 beeghas, more or less, situate at Tangrah, sillah 24-Pergunnahs, and these lands are mortgaged by a deed of mortgage dated 9th October 1871, executed by Anna Baba Sahab in favour of the plaintiff.

Rs. 20-10-0 are yearly payable to Government as revenue of the above property. (732-1)

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By C. F. AMERY.

Deputy Conservator, Forests, N. W. Provinces.

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- " 5. Out of print.
- " 6. Out of print.
- " 7. Light at Port Berberah, Gulf of Aden.
- " 8. Rock off Hingia Island, Bassein River.
- " 9. Rock off Pegu Coast.
- " 10. Out of print.
- " 11. Out of print.
- " 12. Out of print.
- " 13. Position of Raleigh Rock, and additional beacons, Bombay.
- " 14. Buoy marking Gindursh Rock, Galle.
- " 15. Alteration in Manora Point Light Karachi; and discovery of a bank near Towak Island, Red Sea.
- " 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
- " 17. Out of print.
- " 18. Out of print.
- " 19. Correct position of Santipilly Light-house.
- " 20. Anchorage buoys in Madras Roadstead.
- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, Krishna Shoal light-vessel and light at Pooree.
- " 23. Alteration of position of Chittagong Lights.
- " 24. Night signals shown by British Pilot vessels in the English channel.

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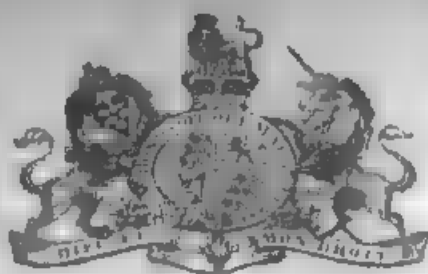
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The Calcutta Gazette.

WEDNESDAY, JULY 3, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

ACT No. VI OF 1878.

An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal

Act, 1876, and "a holding" means a holding as already defined for purposes of assessment under the said Act.

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as described in section 365 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of such sum all such and the same remedies, rights, and authorities as if such sum were payable to him by the occupier of such portion of the holding as may be so occupied.

7. Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner of any premises used as a factory, workshop, cooly depot, school, hospital, court-house, or other similar place, for a sum to be paid by such occupier or owner as aforesaid of any such fee.

8. Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the recommendation of the Commissioners at a meeting, on the number of persons living within, or resorting to, any such railway premises, school, workshop, cooly depot, school, market, court-house, or other similar place.

9. Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of the fee is productive of excessive hardship to any person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment of such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount so paid.

11. Any person liable to pay a fee or rate under the provisions of this Act shall be punished with fines for neglecting or refusing to keep his privy in a proper state of cleanliness, as provided in section 203 of the Bengal Municipal Act, 1876.

12. All servants of the Commissioners employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

15. The Commissioners may, by a notice in writing, require the owner or occupier of any holding to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

16. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

18. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 10, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

ACT No. VI OF 1878.

An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.

WHEREAS it is expedient that the Commissioners of first-class Municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

1. In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal Act, 1876;

and "holding" means a holding as already ascertained for purposes of assessment under the said Act.

2. The Lieutenant-Governor may, on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct;

but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees;

and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 865 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by

In certain cases fee may be levied from owner, who may recover from occupier.

more than one person, the Commissioners may levy the said fee from the owner of such holding, who may

recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section,

Owner may recover loss from occupier as rent.

is entitled to recover any sum from the occupier of

any part of a holding, shall have for the recovery of the said sum all such and the same remedies, powers, rights, and authorities as if such sum were rent payable to him by the occupier in respect of such portion of the holding as may be in his occupation.

7. The Commissioners, at their discretion,

Commissioners may compound with occupier or owner of certain premises for fee.

may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway

premises, or of any premises used as a factory, dockyard, workshop, cooly depot, school, hospital, market, court-house, or other similar place, for a certain sum to be paid by such occupier or owner in lieu of such fee.

8. The Commissioners may, in lieu of the

Commissioners may levy a rate per head.

aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the

recommendation of the Commissioners at a meeting, on the number of persons living within, or habitually resorting to, any such railway premises, factory, dockyard, workshop, cooly depot, school, hospital, market, court-house, or other similar place.

9. The Commissioners may reduce the amount

Commissioners may reduce or remit fee.

of a fee payable under this Act, or may remit the fee if in their opinion the levy of

it would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due

Penalty.

under this Act, or, having compounded for the payment

of a certain sum under section seven of this Act, refuses to pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount so payable.

11. No person liable to pay a fee or rate under

Exemption from prosecution under section 203 of Bengal Act V of 1870.

the provisions of this Act shall be punished with fine

for neglecting or refusing to keep his privy in a proper state under section 203 of the Bengal Municipal Act, 1876.

12. All servants of the Commissioners em-

Powers of servants of Commissioners employed for this Act.

ployed for the purposes of this Act may, within such

hours as may be fixed by

the Commissioners, enter on any premises of which the decupior or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may

Commissioners may require nightmen to take out licenses.

make an order requiring all nightmen within the limits

of the municipality, or any

part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of such nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any

Commissioners may require latrine to be constructed, and in default may reconstruct themselves.

latrine or additional or common latrine should be provided for any house or

land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that

behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be con-

structed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such

period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

15. The Commissioners may, by a notice in

Commissioners may require list of persons in a holding.

writing, require the owner or occupier of any holding

to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

16. Whoever, being the owner or occupier

Penalty.

of any holding, fails to furnish such list within the

time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the

Commencement of Act.

date on which it may be published in the Calcutta

Gazette with the assent of the Governor-General.

18. This Act shall be read with, and taken

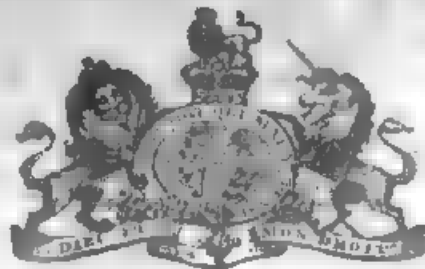
Construction of Act.

as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARK,

Asst. Secy. to the Govt. of Bengal,

Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 17, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 20th June 1878, is hereby published for general information:—

ACT No. VI OF 1878.

An Act to provide for the cleansing and construction of Latrines in first-class Municipalities.

WHEREAS it is expedient that the Commissioners of first-class municipalities under the Bengal Municipal Act, 1876, should have power to levy fees for the cleansing of public and private latrines, and also to cause the construction of latrines within the limits of such municipalities: It is enacted as follows:—

Preamble.

1. In this Act "the Commissioners" means the Commissioners of any first-class municipality under the Bengal Municipal Act, 1876; and "holding" means a holding as already ascertained for purposes of assessment under the said Act.

Definition of "the Commissioners," and of "holding."

Act, 1876;

2. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, by an order published as prescribed in section 365 of the said Act, declare that, from a date to be specified in such order, the Commissioners will maintain an establishment for the cleansing of all public and private latrines within the

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct; but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees; and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

limits of the municipality, or any part thereof; and the Commissioners shall make suitable provision accordingly.

3. When such provision has been made, the Commissioners may, notwithstanding anything contained in section 77 of the said Act, levy fees, to be fixed on such scale, with reference to the annual value of holdings within the limits of the municipality, or such part thereof as aforesaid, as the Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners at a meeting, from time to time direct; but the fee shall not exceed three rupees per annum where the valuation of the holding amounts to, or is less than, twenty-five rupees; and the fee on any one holding shall not exceed four hundred and eighty rupees.

Provided that if, on the commencement of this Act, the owners or occupiers of any holding are already under engagement to pay to the Commissioners an annual sum exceeding four hundred and eighty rupees for the cleansing of their premises, such sum, or such other sum as may from time to time be agreed upon between them and the Commissioners, may be levied from them in accordance with the provisions of this Act.

4. The said fee shall be payable by the occupier for the time being of the holding, or by the owner thereof under section five of this Act, in quarterly instalments, and shall be recoverable in the manner prescribed for the recovery of the rate on the value of holdings in the Bengal Municipal Act, 1876.

Every instalment of the said fee shall be deemed to be due on the first day of the quarter in respect of which such instalment is payable.

The proceeds of the said fees shall be applied to the maintenance of the said establishment, and to the providing of public latrines, and generally to carrying out the provisions of this Act.

A list of the said fees, and of the persons liable to pay the same, shall be published once in every year as prescribed in section 365 of the Bengal Municipal Act, 1876.

5. If any holding is occupied in severalty by more than one person, the Commissioners may levy the said fee from the owner of such holding, who may recover from each occupier such sum as shall bear to the entire amount of the fee so levied the same proportion as the value of the part of the holding in the occupation of such person bears to the entire value of such holding.

6. Every owner who, under the provisions of the last preceding section, is entitled to recover any sum from the occupier of any part of a holding, shall have for the recovery of the said sum all such and the same remedies, powers, rights, and authorities as if such sum were rent payable to him by the occupier in respect of such portion of the holding as may be in his occupation.

7. The Commissioners, at their discretion, may compound, for any period not exceeding one year, with any occupier or owner as aforesaid of any railway premises, or of any premises used as a factory, dockyard, workshop, cooly depôt, school, hospital, market, court-house, or other similar place, for a certain sum to be paid by such occupier or owner in lieu of such fee.

8. The Commissioners may, in lieu of the aforesaid fee, levy a rate per head, to be fixed by the said Lieutenant-Governor, on the recommendation of the Commissioners at a meeting, on the number of persons living within, or habitually resorting to, any such railway premises, factory, dockyard, workshop, cooly depôt, school, hospital, market, court-house, or other similar place.

9. The Commissioners may reduce the amount of a fee payable under this Act, or may remit the fee if in their opinion the levy of it would be productive of excessive hardship to the person liable to pay the same.

10. Whoever refuses to pay any fee or rate due under this Act, or, having compounded for the payment of a certain sum under section seven of this Act, refuses to pay such sum, shall be liable, on conviction, to a fine not exceeding three times the amount payable by him, exclusive of the amount payable.

11. No person liable to pay a fee or rate under the provisions of this Act shall be punished with fine for neglecting or refusing to keep his privy in a proper state under section 203 of the Bengal Municipal Act, 1876.

12. All servants of the Commissioners employed for the purposes of this Act may, within such hours as may be fixed by the Commissioners, enter on any premises of which the occupier or owner is liable to pay a fee or rate as aforesaid, and do all things necessary for the performance of their duties under this Act.

13. The Commissioners at a meeting may make an order requiring all nightmen within the limits of the municipality, or any part thereof, to take out licenses, and to be servants of the Commissioners for the purpose of removing offensive matter from premises within the said limits.

The Commissioners at a meeting may grant such licenses subject to such conditions as they may think fit, and may impose fees in respect of the same.

Subject to the approval of the Local Government, the Commissioners may make rules consistent with this Act, to define the duties of such nightmen, and from time to time alter, add to, or repeal such rules; and any breach of such rules shall subject the offender to a forfeiture of his license and to a fine not exceeding twenty rupees.

14. If the Commissioners think that any latrine or additional or common latrine should be provided for any house or land within the limits of the municipality, the owners of such house or land shall, within fourteen days after notice in that behalf by the Commissioners, or within such longer time as the Commissioners may for special reasons allow, cause such latrine to be constructed in accordance with the requisition of such notice; and if such latrine is not constructed to the satisfaction of the Commissioners within such period, the Commissioners may cause the same to be constructed, and the expenses thereby incurred shall be paid by the owners, and shall be recoverable as provided in section four of this Act.

15. The Commissioners may, by a notice in writing, require the owner or occupier of any holding to furnish, within a time to be specified in the notice, a list of the number of persons residing in or habitually resorting to such holding.

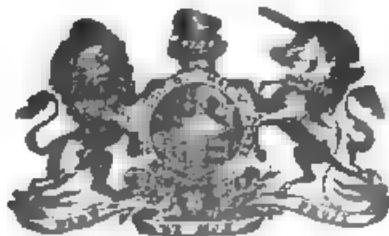
16. Whoever, being the owner or occupier of any holding, fails to furnish such list within the time specified in such notice after being required in that behalf by the Commissioners, shall be liable to a fine not exceeding one hundred rupees.

17. This Act shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

18. This Act shall be read with, and taken as part of, the Bengal Municipal Act, 1876.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 24, 1878.

PART III.

Act of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

ACT No. VII OF 1878.

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

PART I.

Preliminary.

1. This Act may be cited as "The Bengal Excise Act, 1878."

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes malt liquor of all kinds; tãri, fresh or fermented;

pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

PART II.

Manufacture of Exciseable Articles.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the local Government, without a license under the signature of the Collector of Calcutta.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections.

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes.

From time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery.

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section, the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

PART III.

Sale and Possession of Exciseable Articles.

11. No person shall sell any exciseable article without a license from the Collector.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-stills, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tãri contained in this Act with respect to any.

district in which the consumption of tārī in a fermented state is inconsiderable; and thereupon tārī may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any excisable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

spiruous or fermented liquors, two imperial gallons or twelve quart bottles;
tārī or pachwāī, twelve seers;
ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;
charas, or any preparation or admixture of the same, five tolnis weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any excisable article than that specified in section 15.

PART IV.

Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and description of the liquor, the place of its destination, the amount of the duty, the person to whom it is consigned, and whether the duty has been paid or secured by bond, and the period for which the pass shall be current.

19. Spirituous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

PART V.

Form of Duties.

20. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of excisable articles, or any of them, in any district or division of a district.

21. The Board may prescribe rules for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and

as to the form and conditions of the lease. Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any excisable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may, by the same means and process for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.

Licenses.

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

PART VII.

Powers of Officers.

31. The collection of the revenue arising from the manufacture and sale of excisable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board; and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners;

and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

Local Government may appoint Superintendent of Excise.

Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which (and) shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of excisable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any excisable articles liable to confiscation under section 75.

And to arrest persons carrying excisable articles liable to confiscation.

Collectors to have charge of the Excise Revenue.

Power of excise officers to enter and inspect licensed dealer's shop.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any excisable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such excisable articles,

and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken

And to search on information of illicit manufacture or possession.

down in writing)

that any excisable articles are unlawfully manufactured;

or that any excisable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such excisable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for excisable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

Excise or police officer may arrest persons drinking, and seize liquors drunk on the premises of a chemist, &c.

which have not been *bona fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors.

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior,

and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of excisable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that excisable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, and shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

Procedure in cases other than those of persons sent in custody by a Collector or excise officer.

by a Collector or excise officer.

50. Any excisable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

51. Where there is ground to suspect that excisable articles are unlawfully concealed in any zemana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

52. All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

PART VIII.

Penalties.

53. Whoever manufactures or sells any excisable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which tãri is supplied to licensed retail vendors, or the sale of tãri, or any preparation of the same, when supplied or used for the manufacture of gur or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

55. Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees; and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

56. Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

57. Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

61. Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any excisable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported excisable article purchased by any person for his private use or consumption and not for sale.

63. The provisions of section 61, so far as they

Provisions of last section not to apply to the possession of tãri used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

relate to the possession of fermented liquors, do not apply to the possession of tãri when supplied or used for the manufacture of gur or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or

Penalty for sale or transfer by cultivators to unlicensed person, or for failure to account for stock of plant in possession.

parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of

For illegal possession of certain spirituous liquors.

any spirituous liquors manufactured at any place in India beyond the limits of British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, gomastah, or other manager

For conniving at the illicit manufacture or sale of excisable articles.

of land, who authorizes or connives at the manufacture or sale of any excisable articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or

On chemist, &c., allowing liquors to be drunk on the premises.

keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been *bona fide* medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises,

shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits

For permitting drunkenness, &c., in shop.

drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other effects in barter for any excisable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

68. Any police officer who, without lawful

On police officer for not assisting excise officer.

excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable

On excise officer for vexatious search or seizure.

ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any excisable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the un-

On excise officer for conniving at unlawful manufacture or sale.

lawful manufacture or sale of excisable articles,

and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects

On excise officer for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against

Adjudication of fines and seizures.

the provisions of this Act, and all seizures of goods liable to confiscation under this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

73. The Collector, in respect of the duties to

Penalty for contempt of Court.

be performed by him under this Act, may punish any contempt committed in his presence in open court by fine not exceeding two hundred rupees.

74. Whenever any person is convicted of an

Punishment on second or subsequent conviction.

offence against the provisions of this Act, punishable with a fine of two hundred rupees or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

75. Any excisable article manufactured, or

Confiscation of excisable articles.

held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-

ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any excisable article,

Decision of Bar among persons instrumental in detection of offence, &c.

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

Disposal of fine.

PART IX.

Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of excisable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

Manufacture and sale of excisable articles in military cantonments.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Mode of making arrest or search within military cantonments.

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

PART X.

Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

Exemption of liquor from provisions of Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of excisable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Local Government may assign to any Municipality the granting of licenses.

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (An Act to make provision for the Administration of Military Cantonments) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

Having of Cantonment Act and Sea Customs Act.

SCHEDULE.

(See Section 8.)

PART I.—ACTS OF THE GOVERNOR-GENERAL
IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1840	For securing the abkhee revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1860	To consolidate and amend the abkhee law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR
OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873	To amend Act XI of 1840 and Act XXI of 1860.	The whole.
Act I of 1874	To amend Act XXI of 1860 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1860.
Act II of 1876	To amend Act XI of 1840, Act XXI of 1860, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

(First Publication.)

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 16th June 1878, is hereby published for general information;—

Act No. VIII of 1878.

An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.

PART I.

PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

Short title, extent, and commencement.

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

"Deputy Commissioner" includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

"Headman" means the person entrusted with collecting the village rents, by whatever designation he may be called.

"Road-patrol" includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

"Under-tenure" includes also jaghir, khur-o-pash, mukarrari, and thika.

"Village" includes a group of villages.

"Village policeman" includes chowkidars, gorais, and kotwars.

"Zemindar" means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

PART II.

VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district; provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Deputy Commissioner to determine salaries of village policemen.

Joining of two or more villages under one village policeman.

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village; and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person:

provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such

village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

PART III.

ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

PART IV. MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission;

and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

SCHEDULE A (See Section 16).

Form of Distraining Warrant.

Act of 1878.

On behalf of of Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

SCHEDULE B (See Sections 22 and 30).

Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abettments of, the said offences.

SCHEDULE C (See Section 26).

Form of Transferring Order.

District of

I, _____, Deputy
Commissioner of _____, do by this
order under my hand made in pursuance of Act
of 1878 of the Lieutenant-
Governor of Bengal in Council, declare that
_____ zemindar (or under-tenure holder
as the case may be) of _____ is entitled to
receive rent, at the same rate as is paid for
similar ryotwari land in the vicinity, for the
lands specified below and lately held by

in consideration of his performing the duties of
a road patrol.

Specification of lands.

Village
Pergunnah
Boundaries
Area

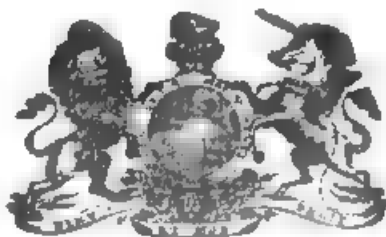
(Sd.)

Deputy Commissioner.

day of

187 .

FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 31, 1878.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

ACT No. VII of 1878.

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

PART I.

Preliminary.

Short title.

1. This Act may be cited as "The Bengal Excise Act, 1878."

Extent and commencement.

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, as far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

Interpretation clause.

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector." "Collector" includes also

a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes malt liquor of all kinds; tārī, fresh or fermented;

pachwal, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include ganja; bhung or siddhi; charas;

every preparation and admixture of the same; and

any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

PART II.

Manufacture of Exciseable Articles.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the Local Government, without a license under the signature of the Collector of Calcutta.

European distilleries not to be constructed or worked without license.

8. The Board may from time to time make rules relative to

Board may prescribe rules for European distilleries and for breweries.

the granting of licenses under the two last preceding sections.

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

Collectors may establish native distilleries for spirituous liquors.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes.

From time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

Board may prescribe rules for native distilleries.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

PART III.

Sale and Possession of Exciseable Articles.

11. No person shall sell any exciseable article without a license from the Collector.

Exciseable articles not to be sold without license.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-stalls, and the sale of the liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tārī contained in this Act with respect to any

Local Government may suspend operation of provisions relating to tārī.

district in which the consumption of tãri in a fermented state is inconsiderable; and thereupon tãri may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any excisable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

spiruous or fermented liquors, two imperial gallons or twelve quart bottles;
tãri or pachwãt, twelve seers;
ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;
charas, or any preparation or admixture of the same, five tolahe weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spirituous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any excisable article than that specified in section 15.

PART IV.

Duties.

18. No spirituous liquor shall be removed from any distillery, or the warehouse connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spirituous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and description of the liquor, the place of its destination, the amount of the duty, the person to whom it is consigned, and whether the duty has been paid or secured by bond, and the period for which the pass shall be current.

19. Spirituous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spirituous liquor in the last preceding section.

PART V.

Farm of Duties.

20. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of excisable articles, or any of them, in any district or division of a district.

21. The Board may prescribe rules for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any excisable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zamindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.

Licenses.

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board directs.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

PART VII.

Powers of Officers.

31. The collection of the revenue arising from the manufacture and sale of excisable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board; and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners; and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which tãri shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a peon to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of excisable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any excisable articles liable to confiscation under section 75.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles,

and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken down in writing)

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for exciseable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purpose;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe, that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

which have not been *bona fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors,

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior,

and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

50. Any excisable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

51. Where there is ground to suspect that excisable articles are unlawfully concealed in any zemana, the officer charged

with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

52. All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

PART VIII.

Penalties.

53. Whoever manufactures or sells any excisable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which tari is supplied to licensed retail vendors, or the sale of tari, or any preparation of the same, when supplied or used for the manufacture of gur or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

55. Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees; and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

56. Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

57. Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

61. Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any excisable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported excisable article purchased by any person for his private use or consumption and not for sale.

62. The provisions of section 61, so far as they relate to the possession of fermented liquors, do not apply to the possession of tarr when supplied or used for the manufacture of gur or molasses;

Provisions of last section not to apply to the possession of tarr used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of any spirituous liquors manufactured at any place in India beyond the limits of British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, gomastah, or other manager of land, who authorizes or connives at the manufacture or sale of any excisable articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been bona fide medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises, shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other effects in barter for any excisable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

68. Any police officer who, without lawful excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any excisable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the unlawful manufacture or sale of excisable articles,

and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against the provisions of this Act, and all seizures of goods liable to confiscation under this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

73. The Collector, in respect of the duties to be performed by him under this Act, may punish any contempt committed in his presence in open court by fine not exceeding two hundred rupees.

74. Whenever any person is convicted of an offence against the provisions of this Act, punishable with a fine of two hundred rupees

or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

75. Any excisable article manufactured, or held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-

On excise officer for conniving at unlawful manufacture or sale.

On excise officer for delay in reporting arrest, &c., or in carrying person arrested to Magistrate or Collector.

Adjudication of fines and seizures.

Penalty for contempt of Court.

Punishment on second or subsequent conviction.

Confiscation of excisable articles.

ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

Disposal of confiscated articles

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any excisable article,

Division of fine among persons instrumental in detection of offence, &c.

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

Board may grant reward.

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

Disposal of fines.

PART IX.

Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, license for the manufacture and sale of excisable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

Manufacture and sale of excisable articles in military cantonments.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Mode of making arrest or search within military cantonments.

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

PART X.

Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

Exemption of liquor from provisions of Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

Appeals.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of excisable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation, or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Local Government may assign to any Municipality the granting of licenses.

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1863 (An Act to make provision for the Administration of Military Cantonments) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

Saving of Cantonment and Sea Customs Act.

SCHEDULE.

(See Section 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL
IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849	For securing the abkaree revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856	To consolidate and amend the abkaree law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR
OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874	To amend Act XXI of 1856 and Bengal Act II of 1866.	So far as it relates to Act XXI of 1856.
Act II of 1878	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1866.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,

Asst. Secy. to the Govt. of Bengal,
Legislative Department.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

ACT No. VIII of 1878.

An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.

PART I.

PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

Short title, extent, and commencement.

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

“Deputy Commissioner” includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

“Headman” means the person entrusted with collecting the village rents, by whatever designation he may be called.

“Road patrol” includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

“Under-tenure” includes also jaghir, khur-o-posh, mukarrari, and thika.

“Village” includes a group of villages.

“Village policeman” includes chowkidars, gorais, and kotwars.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

“Zemindar” means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

PART II.

VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district: provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Deputy Commissioner to determine salaries of village policeman.

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village; and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village.

Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person: provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot;

provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village.

Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such

village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

PART III.

ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule II hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

PART IV.

MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission;

and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal cutcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

SCHEDULE A (See Section 16).

Form of Distraining Warrant.

Act of 1878.

On behalf of of . Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

SCHEDULE B (See Sections 22 and 30).

Offences to be reported, and for which village policeman or road patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, the said offences.

Schedule C (See Section 26).

Form of Transferring Order.

District of

I, Deputy
 Commissioner of do by this
 order under my hand made in pursuance of Act
 of 1878 of the Lieutenant-
 Governor of Bengal in Council, declare that
 zemindar (or under-tenure holder
 as the case may be) of is entitled to
 receive rent, at the same rate as is paid for
 similar ryotwari land in the vicinity, for the
 lands specified below and lately held by

in consideration of his performing the duties of
 a road patrol.

Specification of lands.

Village
 Pergunnah
 Boundaries
 Area

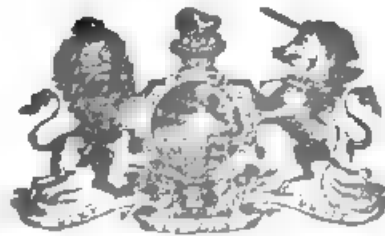
(Sd.)

Deputy Commissioner,

day of

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FREDERICK CLARKE,
 Asst. Secy. to the Govt. of Bengal,
 Legislative Department.



The Calcutta Gazette.

WEDNESDAY, AUGUST 7. 1878.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL

LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 1st May 1878; and having been assented to by the Governor-General on the 3rd July 1878, is hereby published for general information:—

ACT NO. VII OF 1878.

An Act to consolidate and amend the Law relating to the Excise Revenue in the Presidency of Fort William in Bengal.

WHEREAS it is expedient to consolidate and amend the laws relating to the manufacture, sale, and possession of excisable articles, and to the collection of the revenue derived therefrom: It is enacted as follows:—

PART I.

Preliminary.

1. This Act may be cited as "The Bengal Excise Act, 1878."

2. It extends, save as is hereinafter expressly specified, to all the territories for the time being administered by the Lieutenant-Governor of Bengal, and shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

3. The enactments specified in the Schedule hereto annexed are hereby repealed to the extent mentioned in the third column thereof.

This repeal shall not revive any office, authority, or thing abolished by any such enactment, or affect the validity of anything done or suffered, or any right, title, obligation, or liability accrued before the commencement of this Act.

And all rules prescribed, appointments made, powers conferred, licenses granted, and notifications published under any such enactment, and all other rules (if any) now in force and relating to the matters hereinafter dealt with, shall (so far as they are consistent with this Act) be deemed to have been respectively prescribed, made, conferred, granted, and published hereunder.

And all references made to any such enactment shall, so far as may be practicable, be deemed to be made to this Act.

And all proceedings now pending, which may have been commenced under any such enactment, shall be deemed to be commenced under this Act.

4. In this Act—unless there be something repugnant in the subject or context—

"Board" means the Board of Revenue for the provinces for the time being administered by the Lieutenant-Governor of Bengal.

"Collector" includes also a Deputy Collector, or other Revenue officer in independent charge of a district, a Superintendent of Excise Revenue, any covenanted or uncovenanted officer to whom the Collector may make over, with the

previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under this Act.

"Commissioner." "Commissioner" means the Commissioner of a Revenue Division.

"Exciseable article" includes spirituous and fermented liquors and intoxicating drugs as defined by this Act.

"Fermented liquor" includes

"Fermented liquor." malt liquor of all kinds; tári, fresh or fermented; pachwai, diluted or undiluted; and any other intoxicating liquor which the Local Government may from time to time declare to be included in this definition.

"Intoxicating drugs" include

"Intoxicating drugs." ganja; bhang or siddhi; charas;

every preparation and admixture of the same; and

any other intoxicating drug which the Local Government may from time to time declare to be included in this definition.

"Local Government." "Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.

"Section." "Section" means a section of this Act.

"Spirituous liquor" includes any spirituous liquor imported into India

"Spirituous liquor." or manufactured in India by any process of distillation.

"The Town of Calcutta" includes all places within the local limits of the ordinary original civil jurisdiction of the High Court of Judicature at Fort William in Bengal.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

PART II.

Manufacture of Exciseable Articles.

5. No person shall manufacture any exciseable article, or cultivate plants from which intoxicating drugs are produced, without a license from the Collector.

Manufacture of exciseable articles and cultivation of plants without license prohibited.

Construction and working of brewery without license prohibited.

6. No person shall construct or work a brewery without a license from the Collector.

7. No person shall construct or work a distillery after the manner in which distilleries are constructed and worked in Europe without a license under the signature of the Collector of the district in which such distillery is situated, or, in case the distillery is within twenty miles of Calcutta, or such other distance less than twenty miles as may from time to time be prescribed by the Local Government, without a license under the signature of the Collector of Calcutta.

European distilleries not to be constructed or worked without license.

8. The Board may from time to time make rules relative to the granting of licenses under the two last preceding sections,

the management of distilleries and breweries established under the said sections, and the issue of spirituous and fermented liquors therefrom.

9. The Collector, with the sanction of the Board, may

establish, at any place within his jurisdiction, a distillery in which spirituous liquors may be manufactured after native processes,

from time to time fix limits within which no such liquors, unless manufactured at the said distillery, shall be introduced or sold without a pass from the Collector, and within which no stills shall be constructed or worked, or spirituous liquors manufactured, except at the said distillery,

discontinue any distillery so established, and permit the manufacture of such liquors in distilleries established under section 7.

10. The Board may from time to time make rules relative to

the management of distilleries established under the last preceding section,

the conditions on which spirituous liquors may be manufactured in the said distilleries, and the issue of such liquors therefrom.

Board may prescribe rules for native distilleries.

PART III.

Sale and Possession of Exciseable Articles.

11. No person shall sell any exciseable article without a license from the Collector.

12. Persons taking out licenses for the wholesale vend of spirituous and fermented liquors shall pay, for every such license, such sum as the Board from time to time prescribe.

The license shall be current only in the district in which it is granted.

But travelling merchants may obtain, under such rules and restrictions as the Board from time to time may prescribe, a general license, authorizing them to sell by wholesale in any district which they may visit in the course of their travel, without taking out a fresh license for that district.

13. Persons taking out licenses for the retail sale of exciseable articles, or for the establishment of out-stalls, and the sale of the

liquor manufactured therein, shall pay for every such license such fee or duty as may from time to time be fixed with the sanction of the Board, or a fee or duty regulated in such manner and in accordance with such rules as the Board may prescribe;

and such fee or duty shall be specified in the license, and shall be payable at such periods as the Board may direct.

14. The Local Government may suspend the operation of all the provisions relating to tári contained in this Act with respect to any

Local Government may suspend operation of provisions relating to tári.

district in which the consumption of t  ri in a fermented state is inconsiderable; and thereupon t  ri may be possessed and sold without license in any such district, notwithstanding anything contained in this Act.

15. Unless the Board shall otherwise specially direct, the sale of any excisable article in a larger quantity than is specified below shall be deemed to be a sale by wholesale, and the sale of any other quantity shall be deemed a retail sale:—

spiruous or fermented liquors, two imperial gallons or twelve quart bottles;
t  ri or pachw  i, twelve seers;
ganja, siddhi or bhang, or any preparation or admixture of the same, one quarter of a seer;
charas, or any preparation or admixture of the same, five tolahs weight.

No licensed wholesale vendor shall sell by retail and no licensed retail vendor shall sell by wholesale.

Under this section a sale of an assortment of spiruous or fermented liquors in the quantity specified above, or in less quantity, by a licensed wholesale vendor, and a similar sale of such liquors in greater quantity than is specified above by a licensed retail vendor, are prohibited.

The Board may by rule define what shall be held to be an assortment for the purposes of this section.

The Board may also determine what shall be a retail sale of any article from time to time declared by the Local Government to be included in the definition of intoxicating drugs under this Act.

16. No cultivator of the plants producing ganja or bhang shall sell such plants, or any ganja or bhang produced therefrom, to any one other than a person duly authorized to purchase the same by pass or license from the Collector.

17. No person, not being a licensed vendor, shall have in his possession a greater quantity of any excisable article than that specified in section 15.

PART IV.

Duties.

18. No spiruous liquor shall be removed from any distillery, or the warehouses connected therewith, upon which duty has not been paid at the rate leviable under any Tariff Act for the time being in force, or until a bond has been executed for such duty.

For all spiruous liquor removed upon payment of duty or under bond, passes shall be issued by the Collector, which shall specify the quantity and description of the liquor, the place of its destination, the amount of the duty, the person to whom it is consigned, and whether the duty has been paid or secured by bond, and the period for which the pass shall be current.

19. Spiruous liquor manufactured at any place in India beyond the limits of British India shall, on passing the limits of the territories to which this Act applies, be charged with the duty prescribed for spiruous liquor in the last preceding section.

PART V.

Farm of Duties.

20. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of excisable articles, or any of them, in any district or division of a district.

21. The Board may prescribe rules for the invitation and acceptance of tenders for such farms,

for the requisition of security for the due fulfilment of the engagements entered into by the farmers, and as to the form and conditions of the lease.

Any breach of such conditions shall render the lease liable to annulment.

22. When the duties leviable on any excisable articles are let in farm, the farmer shall be at liberty to make his own arrangements with the manufacturers and vendors within the limits of his farm;

And all the fines hereinafter prescribed, for the unlawful manufacture, sale, or possession of any such article, shall be incurred by all persons manufacturing, selling, or possessing the same without license or authority from the farmer.

23. Every such farmer shall file in the Collector's office a list of all the licenses granted by him in such form as may be prescribed by the Board.

The Collector may, with the sanction of the Board, before entering into engagements for any such farm, make such reservations or restrictions with respect to the grant of licenses as he thinks fit.

24. The Collector may, with the sanction of the Board, cancel any lease granted under this Act; or may within the period of the lease impose any new restriction on the farmer.

If a lease be cancelled for any cause other than a breach on the part of the farmer of the conditions of the lease, or if any reservation or restriction with respect to the grant of licenses be imposed within the period of the lease, the farmer shall be entitled to receive such compensation for any loss which he sustains thereby as the Board thinks fit.

25. Every farmer of excise revenue may use the same means and processes for the recovery of any arrear of fee or duty due to him from any authorized vendor, as may be lawfully used by zemindars and farmers of land for the recovery of arrears of rent due to them from their under-tenants.

PART VI.

Licenses.

26. Every person taking out a license under this Act shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security as the Collector may require.

27. Unless the Board shall otherwise specially direct, every license shall be granted for the term of one year, and if continued to the holder thereof, shall be formally renewed from year to year.

But every person holding a license, who may intend not to renew it, shall give notice of his intention to the Collector at least fifteen days before the year expires.

If such notice be not given, and the license be not recalled by the Collector, the license held, and engagement entered into, by every such person, shall remain in force for such time as the Collector may think fit, as if the said license and engagement had been formally renewed.

28. The Board may regulate the form and conditions of all licenses granted under this Act.

29. The Collector may cancel any license granted under this Act, if the fee or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a non-bailable criminal offence;

and in such cases the holder shall not be entitled to a refund of any fee or duty payable under the license which he may have paid to the Collector in advance.

If the Collector desires to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the fee or duty for fifteen days, or, if notice be not given, shall make such farther compensation for default of notice as the Commissioner or Board direct.

In all such cases any fee or duty already paid in advance shall be refunded.

30. Any licensed vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the fee or duty for fifteen days, in addition to the sum payable under the license.

PART VII.

Powers of Officers.

31. The collection of the revenue arising from the manufacture and sale of excisable articles shall be ordinarily under the charge of the district Collectors, who shall perform the duties connected therewith under the control and direction of the Commissioners and of the Board; and all proceedings of the Collectors shall be subject, with or without appeal, to the revision of the Commissioners; and all proceedings of the Collectors and Commissioners shall be similarly subject to the revision of the Board.

32. The Local Government may appoint any person to be Superintendent of Excise Revenue, or of any branch of excise revenue, in any district or place; and the person so appointed shall exercise, in such district or place, or with respect to such branch of excise revenue, all the powers and authority conferred by this Act on the Collector, and the Collector shall cease to exercise such powers and authority in such district or place, or with respect to such branch of excise revenue, during the continuance of such appointment.

33. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the excise revenue in any district or districts; and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority conferred by this Act on Commissioners of Revenue, and the Revenue Commissioner shall cease to exercise such powers and authority in such district or districts during the continuance of such appointment.

34. Collectors may appoint such officers as are necessary for the collection of the excise revenue and for the prevention of smuggling, and the officers so appointed shall, in addition to their ordinary designations, be styled Excise Officers.

35. The Board may regulate the mode in which tári shall be supplied to licensed vendors of the same; and may frame rules for the grant of licenses or passes to persons purchasing, transporting, or storing ganja, bhang or siddhi, or charas for the supply of the licensed vendors of those drugs.

The Board may also place the cultivation, preparation, and store of such drugs under such supervision as may be deemed necessary to secure the duty leviable thereon.

36. The Collector may recover any arrear of fee or duty due on account of any license granted under this Act,

or any arrear due from any farmer of excise revenue,

by distress and sale of the moveable property of the person from whom the arrear is due, or of his surety, or by the process described in Bengal Act VII of 1868.

37. The Collector may, by a warrant under his hand, authorize any excise officer above the rank of a licensed dealer's shop, person to enter and inspect at all times, by day or by night, and may similarly authorize any excise officer to enter and inspect at all times, by day, the shop or premises in which any licensed manufacturer or retail vendor carries on the manufacture of spirituous or fermented liquors, or the sale of excisable articles.

38. The Collector may, by a warrant under his hand, authorize any excise officer to stop and detain all persons carrying any excisable articles liable to confiscation under section 75.

and any excise officer so authorized may seize such articles, and arrest the person in possession of the same.

39. Any excise officer above the rank of a peon may arrest any person having in his possession an unlicensed still, or any exciseable article liable to confiscation under section 75, or engaged in the unlawful manufacture or sale of such exciseable articles, and may seize such still and all such articles, and the materials used in such manufacture.

40. Whenever any excise officer above the rank of a peon has reason to believe, from information given by any person, (which information shall be taken down in writing)

that any exciseable articles are unlawfully manufactured;

or that any exciseable articles liable to confiscation under section 75 are kept or concealed in any house, boat, or other place,

such officer may, but always in the presence of an officer of police not being under the grade of a corporal or head constable, enter into any such house, boat, or place;

and in case of resistance may break open any door, and force and remove any other obstacle to such entry;

and may seize and carry away all stills and materials used in such manufacture and all such exciseable articles;

and may also arrest the occupier of the house, boat, or place, with all other persons concerned in the manufacture of such articles, or in the keeping and concealing of the same.

41. The Local Government may confer on the officers of the Police, Customs, and Revenue Departments, or any of them, the powers given to excise officers by the two last preceding sections with respect to the seizure of and search for exciseable articles and the arrest of persons in possession thereof.

All officers so empowered shall be deemed to be excise officers within the meaning of this Act.

42. The said powers may, in the town of Calcutta, also be exercised by any police officers specially selected by the Commissioner of Police for such purposes;

and the powers which are conferred upon the Collector by this Act, as regards the issue of warrants directed to excise officers, may also be exercised by the Commissioner of Police for the said town in respect of the issue of warrants directed to police officers selected as aforesaid;

provided that the Collector shall not issue a warrant directed to a police officer, nor shall the Commissioner of Police issue a warrant directed to an excise officer.

43. Any excise or police officer above the rank of peon or constable, who has reason to believe that any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, allows, between sunset and sunrise, spirituous or fermented liquors,

which have not been *bona fide* medicated, to be drunk on his business premises by any person not employed in his business,

may enter upon such premises, and seize and carry away such liquors,

and, in case of resistance, break open any door and force and remove any other obstacle to such entry or seizure,

and arrest and detain the owner or occupier of the said premises, with all parties concerned in such unlawful drinking.

44. Whenever an excise officer makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars of the same to his official superior,

and, unless acting under the warrant of the Collector, shall carry the person arrested, or the article seized, with all convenient despatch, to a Magistrate, or, if the arrest, seizure, or search has been made in the town of Calcutta, to a Presidency Magistrate.

45. Whenever any police officer in the town of Calcutta makes any arrest, seizure, or search under this Act, he shall, within twenty-four hours thereafter, make a full report of all the particulars to the Commissioner of Police, and shall carry the person arrested, or the article seized, with all convenient despatch, to a Presidency Magistrate;

and the Commissioner of Police shall at once inform the Collector of the fact of the arrest or seizure, and of the circumstances of the case.

46. The Collector may issue his warrant for the arrest of any person whom he may have reason to believe, either from information in writing or from the proceedings in any other case, to be engaged in the unlawful sale of exciseable articles, or to have in his possession any such articles liable to confiscation under section 75.

47. The Collector may issue his warrant for the search of any house, boat, or other place in which he may have reason to believe that exciseable articles are unlawfully manufactured, or that any such articles liable to confiscation under this Act are kept or concealed.

Such warrant may be executed by any officer not being under the rank of a corporal or head constable, in the manner prescribed in section 40.

48. Whenever any person is arrested, or any articles are seized under the warrant of a Collector, the Collector, after such inquiry as he thinks necessary, shall send the person arrested, or the articles seized, to a Magistrate, or, if the arrest or seizure has been made in the town of Calcutta, to a Presidency Magistrate, or shall order the immediate discharge of such person, or the release of such articles.

49. Every such Magistrate shall issue a summons requiring the attendance of the person accused in all cases other than those of persons sent in custody by a Collector or excise officer.

Excise officer to report every arrest, seizure, or search to his official superior, and to take the person arrested to the Magistrate.

Police officer in Calcutta to make report to Commissioner of Police.

Collector may issue warrant of arrest in certain cases.

Collector may issue search-warrant.

Procedure after arrest or seizure.

Procedure in cases other than those of persons sent in custody by a Collector or excise officer.

50. Any excisable articles sold in contravention of the provisions of this Act, or in breach of any of the conditions of a license granted under this Act, may be seized at the time of the sale and brought before every such Magistrate.

As soon as the case is adjudicated, they shall be restored to the person who may have purchased them, or disposed of as the Magistrate may direct.

51. Where there is ground to suspect that excisable articles are unlawfully concealed in any zenana, the officer charged with the execution of a warrant shall, except in the town of Calcutta, follow the provisions of sections 384, 385, and 386 of the Code of Criminal Procedure, and, in the said town, the provisions of sections 164, 165, and 166 of the Presidency Magistrates' Act.

52. All police officers are required to aid excise officers in the due execution of this Act, upon notice given or request made by such officers.

PART VIII. Penalties.

53. Whoever manufactures or sells any excisable article without a license shall be liable to a fine not exceeding five hundred rupees for every such manufacture or sale.

Nothing contained in the first clause of this section, or in section 11, applies to the sale by licensed wholesale vendors of such small quantities of beer, wines, or spirits, as may appear to the Collector to be used only as samples;

or to the arrangements under which tári is supplied to licensed retail vendors, or the sale of tári, or any preparation of the same, when supplied or used for the manufacture of gúr or molasses;

or to the sale of any imported spirituous or fermented liquors purchased by any person for his private use, and so disposed of upon such person quitting a station or after his decease.

54. Whoever, without a license from the Collector, cultivates plants from which intoxicating drugs are produced, or in any way promotes such illegal cultivation, shall be liable to a fine not exceeding five hundred rupees, and the plant so cultivated shall be liable to seizure and confiscation.

55. Whoever constructs or works a distillery after the European method, or a brewery, without a license from the Collector, shall be liable for every such offence to a fine not exceeding one thousand rupees; and all liquors manufactured at any such distillery or brewery, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

56. Every proprietor or manager of a licensed distillery constructed and worked after the European method, or of a brewery, who wilfully contravenes any rule made by the Board under section 8, shall be liable for every such offence to a fine not exceeding two hundred rupees.

57. Whoever removes, or attempts to remove, from any licensed distillery constructed and worked after the European method, or from any brewery, any spirituous or fermented liquors upon which the duty has not been paid, or for the duty on which a bond has not been executed, or any such liquors for which the Collector has not issued a pass, or exceeding the quantity for which a pass has been issued, shall be liable for every such offence to a fine not exceeding one thousand rupees.

58. Whoever removes, or attempts to remove, any spirituous liquors from a distillery established under section 9 without a pass, or exceeding the quantity for which a pass has been issued,

or introduces, or attempts to introduce, for sale, any spirituous liquors manufactured at another place into the limits fixed for the consumption of such liquors manufactured at such distillery, without a special pass from the Collector,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

59. Every manufacturer or vendor under this Act who fails to produce his license on the demand of any excise officer,

or who commits any act in breach of any of the conditions of his license not otherwise provided for in this Act;

or who wilfully contravenes any rule made by the Board under section 10, otherwise than as provided in the last preceding section,

shall be liable for every such offence to a fine not exceeding fifty rupees;

and such fine shall be recoverable from such manufacturer or vendor, notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person employed by him.

60. Every licensed retail vendor who sells by wholesale, and every licensed wholesale vendor who makes a retail sale, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Nothing contained in the first clause of this section shall be held to prohibit the grant to the same person of both wholesale and retail licenses, subject to the provisions of this Act.

61. Any person, other than a licensed manufacturer or vendor, or a person duly authorized to supply licensed vendors, having in his possession any greater quantity of any excisable article, or any preparation or admixture of the same, than the quantity specified for each article in section 15, without a pass from the Collector or other officer duly empowered in that behalf, shall be liable to a fine not exceeding five hundred rupees.

Nothing contained in the first clause of this section, or in section 17, applies to any imported excisable article purchased by any person for his private use or consumption and not for sale.

62. The provisions of section 81, so far as they relate to the possession of fermented liquors, do not apply to the possession of tārī when supplied or used for the manufacture of gūr or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

63. But every such cultivator selling or parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

64. Any person who is found in possession of any spirituous liquors manufactured at any place in India beyond the limits of British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

65. Every proprietor, farmer, tehsildar, gomastah, or other manager of land, who authorizes or connives at the manufacture or sale of any excisable articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

66. Any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been bona fide medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises, shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

67. Every licensed vendor who permits drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other effects in barter for any excisable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

68. Any police officer who, without lawful excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

69. Any excise officer who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any excisable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

70. Any excise officer who connives at the unlawful manufacture or sale of excisable articles,

and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

71. Any excise or police officer who neglects to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

72. All fines prescribed for offences against the provisions of this Act, and all seizures or goods liable to confiscation under this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

73. The Collector, in respect of the duties to be performed by him under this Act, may punish any contempt committed in his presence in open court by fine not exceeding two hundred rupees.

74. Whenever any person is convicted of an offence against the provisions of this Act, punishable with a fine of two hundred rupees or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

75. Any excisable article manufactured, or held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-

Provisions of last section not to apply to the possession of tārī used in making sugar, nor to the possession of intoxicating drugs by licensed cultivators.

relate to the possession of fermented liquors, do not apply to the possession of tārī when supplied or used for the manufacture of gūr or molasses;

and the provisions of the said section, so far as they relate to the possession of intoxicating drugs, do not apply to the possession of such drugs by any person duly authorized under this Act to cultivate the plants which produce these drugs.

But every such cultivator selling or parting with any such plant, or any preparation thereof, to any person other than a licensed vendor or person duly authorized to purchase the same by pass or license from the Collector, or failing to account for any quantity of such plant, or of any preparation thereof, which has been in his possession, shall be liable to a fine not exceeding five hundred rupees.

Any person who is found in possession of any spirituous liquors manufactured at any place in India beyond the limits of British India, without a pass from the Collector certifying the payment of the duty prescribed therefor under section 19, shall be liable to a fine not exceeding two hundred rupees.

Every proprietor, farmer, tehsildar, gomastah, or other manager of land, who authorizes or connives at the manufacture or sale of any excisable articles by any unlicensed person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

Any chemist, druggist, apothecary, or keeper of a dispensary within the town or the suburbs of Calcutta, or in Howrah, who shall, between sunset and sunrise, allow spirituous or fermented liquors which have not been bona fide medicated to be drunk on his business premises by any person not employed in his business,

and any such person who shall, between sunset and sunrise, drink such liquors on such premises, shall be liable to a fine not exceeding two hundred rupees, in addition to any other penalty to which he may be liable under this or any other Act.

Every licensed vendor who permits drunkenness, riot, or gaming in his shop, or receives any wearing apparel or other effects in barter for any excisable article, shall be liable for every such offence to a fine not exceeding two hundred rupees.

Any police officer who, without lawful excuse, neglects or refuses to assist an excise officer on being required to do so, shall be liable to a fine not exceeding five hundred rupees.

Any excise officer who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any house, boat, or other place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any excisable article liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches, or arrests any person, shall be liable for every such offence to a fine not exceeding five hundred rupees.

Any excise officer who connives at the unlawful manufacture or sale of excisable articles,

and any officer invested with local jurisdiction who authorizes or connives at the establishment of any unlicensed shop for the sale of such articles in any place subject to his control,

shall be liable for every such offence to a fine not exceeding five hundred rupees.

Any excise or police officer who neglects to report the particulars of an arrest, seizure, or search within twenty-four hours thereafter,

or delays carrying to a Magistrate or to the Collector, as the case may be, any person arrested, or any illicit articles seized under this Act,

shall be liable for every such offence to a fine not exceeding two hundred rupees.

All fines prescribed for offences against the provisions of this Act, and all seizures or goods liable to confiscation under this Act shall be adjudged by a Magistrate, and, in the town of Calcutta, by a Presidency Magistrate,

but no proceedings shall be taken by any such Magistrate after the expiration of six calendar months from the date of the commission of the offence.

All such fines and seizures shall be adjudged on the information of the Collector or any excise officer; but such information shall not be necessary in the case of a complaint preferred under any of the five last preceding sections.

The Collector, in respect of the duties to be performed by him under this Act, may punish any contempt committed in his presence in open court by fine not exceeding two hundred rupees.

Whenever any person is convicted of an offence against the provisions of this Act, punishable with a fine of two hundred rupees or upwards, after having been previously convicted of a like offence, he shall be liable, in addition to the penalty attached to such offence, to imprisonment for a period not exceeding six months;

and a like punishment of imprisonment, not exceeding six months, shall be incurred, in addition to the punishment which may be inflicted for a first offence, upon every subsequent conviction after the second.

Imprisonment under this Act may be either simple or rigorous, as the Magistrate or Presidency Magistrate may direct.

Any excisable article manufactured, or held in possession, in contravention of the provisions of this Act, and all the materials used, or intended to be used, in the manufac-

On police officer for not assisting excise officer.

On excise officer for vexatious search or seizure.

Confiscation of excisable articles.

ture of the same, shall be liable to seizure and confiscation by an officer duly empowered in that behalf.

When any articles liable to confiscation under this Act are seized, the vessels, packages, and coverings in which they are contained, and the animals and conveyances used in carrying them, shall also be liable to seizure and confiscation.

76. All confiscated articles shall be made over to the Collector for sale or disposal under such rules as the Board may prescribe.

77. Whenever any fine is levied under this Act from a person convicted of the unlawful manufacture, sale, purchase, or possession of any excisable article,

or of the unlawful cultivation of plants from which intoxicating drugs are produced,

the Magistrate shall inform the Collector of such levy, and the Collector may, under such rules as the Board may prescribe, direct the amount of such fine to be divided, in such proportions as he may think fit, among any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender;

and may award compensation thereout to any persons subjected to annoyance or injury by any proceedings under this Act.

78. The Board may, either before or after the adjudication of a case, grant such reward, not exceeding two hundred rupees, as to them may seem fit;

and may direct the same to be divided, in such proportions as they may think fit, between any persons who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender.

79. The Board may appropriate any portion, not exceeding one-half, of the fines levied under this Act, the disposal of which is not specially provided for, for rewarding informers, or for compensating persons subjected to annoyance or injury by any proceedings under this Act.

PART IX.

Military Cantonments.

80. Within the limits of any military cantonment, and within a distance of two miles, or such other distance as the Local Government may in any case prescribe, from such limits, licenses for the manufacture and sale of excisable articles shall not be granted, nor shall the duties leviable thereon be let in farm, otherwise than with the consent of the Commanding Officer;

and upon the requisition of such officer, any license which has been granted, either by the Collector or by a farmer, within such limits or distance, shall be immediately withdrawn.

81. In all other respects the provisions of this Act shall have effect within such limits and distance as aforesaid:

Provided that, when arrest or search is to be made within the limits of any cantonment, the Collector or other officer authorized to make arrest or search shall, whenever it may be practicable, give previous notice to the Commanding Officer, and in all other cases shall report the arrest or search to such Commanding Officer with as little delay as possible.

PART X.

Miscellaneous.

82. The Local Government may, within any specified district or tract of country, exempt any liquor from the provisions of this Act.

83. An appeal shall lie to the Commissioner against every order of a Collector under this Act, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days from the date of the order appealed against.

An appeal shall lie to the Board against every order of a Commissioner under this Act, if presented to the Board within sixty days from the date of the order appealed against.

Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

84. Notwithstanding anything contained in this or in any other Act, the Local Government may, with the sanction of the Governor-General in Council, assign to the Corporation of the Town of Calcutta, or to any other Municipality, such functions and powers as it shall think fit in respect to the granting, withholding, and withdrawal of licenses for the sale of excisable articles (being functions and powers which, but for such assignment, might legally be exercised by any officer of Government), to be exercised by such Corporation or by such Municipality within the limits of their respective jurisdictions under such conditions and subject to such rules as the Local Government may impose; and the Local Government may at any time withdraw and revoke any functions and powers which it has assigned under this section:

Provided that such functions and powers shall not be assigned as aforesaid without the consent of the said Corporation or the Municipality concerned:

Provided also that no such conditions or rules shall be imposed by the Local Government after such assignment has taken place without the consent of the said Corporation or the Municipality concerned.

85. Nothing contained in this Act shall be held to affect the provisions of Act XXII of 1864 (An Act to make provision for the Administration of Military Cantonments) or of the Sea Customs Act, 1878, or of Bengal Acts II and IV of 1866.

SCHEDULE.

(See Section 3.)

PART I.—ACTS OF THE GOVERNOR-GENERAL
IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849	For securing the abkhee revenue of Calcutta.	So much as has not been repealed.
Act XXI of 1856	To consolidate and amend the abkhee law in Bengal.	So much as has not been repealed.

PART II.—ACTS OF THE LIEUTENANT-GOVERNOR
OF BENGAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act III of 1873	To amend Act XI of 1849 and Act XXI of 1856.	The whole.
Act I of 1874	To amend Act XXI of 1856 and Bengal Act II of 1860.	So far as it relates to Act XXI of 1856.
Act II of 1875	To amend Act XI of 1849, Act XXI of 1856, and Bengal Act IV of 1860.	So much as has not been repealed, except section 12.

FREDERICK CLARKE,
Asst. Secy. to the Govt. of Bengal,
Legislative Department.

(Third Publication.)

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th April 1878; and having been assented to by the Governor-General on the 15th June 1878, is hereby published for general information:—

ACT NO. VIII OF 1878.

An Act for the regulation of the Rural Police in the Districts of Hazaribagh and Lohardugga.

PART I.

PRELIMINARY.

WHEREAS it is expedient to make provision for the appointment, dismissal, maintenance and duties of village policemen and road patrols in the districts of Hazaribagh and Lohardugga; It is enacted as follows:—

1. This Act may be called the Hazaribagh and Lohardugga Rural Police Act;

it extends only to the districts of Hazaribagh and Lohardugga;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. In this Act, unless there be something repugnant in the subject or context—

"Deputy Commissioner" includes the Deputy Commissioner of the district, and

any officer appointed by the Local Government to perform the functions of a Deputy Commissioner under this Act.

"Headman" means the person entrusted with collecting the village rents, by whatever designation he

may be called.

"Road patrol" includes ghatwals, digwars, and all other persons, by whatever name they may be called, who are engaged in the performance of the duties assigned by this Act to road patrols.

"Under-tenure" includes also jaghir, khur-o-posh, mukarrari, and thika.

"Village" includes a group of villages.

"Village policeman" includes chowkidars, gorais, and kotwars.

"Zemindar" means the person whose name is registered in the general register of lands paying revenue directly to Government as the proprietor of an estate so paying revenue, or the person whose name is registered in the general register of revenue-free lands as proprietor of a revenue-free tenure.

PART II.

VILLAGE POLICE.

3. The Deputy Commissioner shall determine the number of village policemen to be appointed for each village within his district: provided that there shall be at least two village policemen appointed for every village in which there are one hundred and fifty houses, and one additional village policeman for every complete number of one hundred houses beyond such number of one hundred and fifty.

4. Where there are fewer than seventy-five houses in a village, and some house in such village is situated within one mile of some house in another village, the Deputy Commissioner may join such villages together and appoint one village policeman for two or more villages: provided that where two or more villages are joined together, one village policeman shall not have charge of more than one hundred and twenty-five houses.

5. The Deputy Commissioner shall from time to time determine the monthly salaries of the village policemen:

Provided that such salaries shall not be less than two nor more than three rupees per mensem for each village policeman;

Provided also that in determining such salaries the Deputy Commissioner shall take into consideration the value of the chakran lands (if any) held by a village policeman.

6. Wherever any zemindar or under-tenure holder holds subject to the condition, expressed or implied, of maintaining the village police within his zemindari or under-tenure, he shall be liable to pay the amount determined by the Deputy Commissioner under the last preceding section.

7. In cases other than those referred to in the last preceding section, the amount required for the salaries of the village policemen, together with a sum, not exceeding fifteen per cent. of such amount, to provide for payment of the expenses of collection and losses from the non-realization of sums from defaulters, shall be assessed on each village; and all owners or occupiers of houses in any village, and every zemindar or under-tenure holder who has a bhandar or cutcherry for the collection of rent within the village, shall be liable to assessment for the purposes of this Act.

8. The amount payable by each village shall be fixed by the Deputy Commissioner, and thereupon the headman of such village shall prepare a list showing the amount payable monthly by each person liable to assessment in such village. Such list, when sanctioned by the Deputy Commissioner, shall be published at some conspicuous place within the village, and shall remain in force until altered by the Deputy Commissioner; provided that if the headman neglects to prepare the list within three months from the fixing by the Deputy Commissioner of the amount payable by the village, the Deputy Commissioner may cause such list to be prepared by such means as shall seem to him proper.

9. The amount at which each person is assessed under the last preceding section shall be fixed according to the circumstances and the property to be protected of such person; provided that the amount to be assessed on any one person shall not exceed one rupee per mensem in the case of a zemindar, under-tenure holder, or trader, nor eight annas per mensem in the case of an ordinary ryot; provided also that all persons who, in the opinion of the Deputy Commissioner, are too poor to pay half an anna per mensem, shall be exempted from assessment.

10. The Deputy Commissioner may from time to time alter the amount assessed on any village. Notice of such alteration shall be given to the headman of the village before the month of Magh in the year preceding the year in which the alteration is to take effect.

When any such alteration is made, the headman shall prepare and submit revised lists of the sums payable by each person.

11. Any person dissatisfied with the amount at which he has been assessed by the headman of his village may apply to the Deputy Commissioner, either orally or in writing, for a revision of the assessment, and the

Deputy Commissioner may confirm, amend, or remit the assessment.

12. Every sum due under section six of this Act, and every assessment under section seven of this Act, shall be paid by equal monthly or quarterly instalments, as may appear most convenient to the Deputy Commissioner; and the instalments on account of each month or quarter shall be due on the first day of such month or quarter.

13. The headman of each village shall collect the assessment payable by each of the persons in such village, and shall grant receipts for the same, and shall pay thereout the salaries, month by month, of the village policemen.

The Deputy Commissioner may permit the headman to retain a sum, not exceeding six per cent. of the amount collected by him, for repayment of the costs of such collection.

14. Whenever the salary due for any month is not paid in full to any village policeman on or before the fifteenth day of the next succeeding month, such village policeman may apply to the Deputy Commissioner, who shall thereupon issue a notice calling on the holder of the village, whether he be a zemindar or an under-tenure holder, to pay the said salary within fifteen days from the service of the notice, and, in default, may attach his zemindari or under-tenure, and retain possession of the same until the amount due has been recovered out of the income derivable therefrom.

15. When any zemindar or under-tenure holder, other than those referred to in section seven of this Act, has paid any arrears of salary due to any village policeman under the last preceding section, he may apply to the Deputy Commissioner for the attachment and sale of the moveable property of any person in the village who has failed to pay the amount assessed on him.

16. The Deputy Commissioner shall thereupon issue a writing in the form in Schedule A hereto annexed, signed by him, authorizing the headman of the village, or such other person as may be therein named, to levy, by the distraint and sale of a sufficient portion of the moveable property of such defaulters, the amount of their respective arrears, together with sums equal to a proportionate share of the cost of the distraint and sale.

17. The person so authorized shall seize and keep in his own custody such portion of the moveable property of such defaulters as he shall deem sufficient, and shall make an inventory of all moveable property so seized, and shall at the same time give notice by beat of drum of the time and place where it shall be sold.

The time of sale shall not be less than five nor more than ten days from the time of the proclamation thereof.

18. If any defaulter does not, within the time specified in such notice, pay the amount payable by him, with his share of the costs, the moveable property distrained, or such portion of it as may be necessary, shall be sold by

Certain zemindars and under-tenure holders are liable to pay salaries of village policemen.

Salaries to be raised by assessment and persons liable to assessment.

Method of assessment.

Nature and amount of assessment.

Alteration of assessment.

Power to confirm, amend, or remit assessment.

Assessment payable monthly or quarterly in advance.

Collection of assessment.

Application by village policeman for payment of his salary.

Application for repayment of sums paid by zemindar or under-tenure holder.

Power to distrain for arrears.

Manner of executing distraint.

Sale in execution of warrant.

public outcry at the time and place specified, and the proceeds shall be applied in discharge of the amount so payable and the costs, and the surplus, if any, shall be returned to the owner of the distrained property.

The amount realised by the Deputy Commissioner under this section and the two last preceding sections, other than the costs, shall be paid to the zemindar or under-tenure holder referred to in section fifteen of this Act.

19. Whenever any person whose name has been included in any list of defaulters disputes his liability to pay the amount mentioned in such list, or any portion thereof, he may apply to the Deputy Commissioner either orally or in writing, stating the grounds of his objection, and the Deputy Commissioner shall examine his objection and pass such order thereon as to him shall seem proper.

20. No arrears of any assessment payable under this Act shall be levied by distress after the expiration of one year from the day on which the same shall have become due.

21. No distress levied under this Act shall be deemed unlawful, nor shall any party making the same be deemed a trespasser, on account of any defect or want of form in any list, assessment, notice, summons, power, writing, inventory, or other proceeding relating thereto, nor shall such party be deemed a trespasser from the commencement on account of any irregularity afterwards committed by him; but all persons aggrieved by such irregularities may recover full satisfaction for any special damage sustained by them in any court of competent jurisdiction, subject to the provisions of section thirty-four of this Act.

22. Every village policeman appointed under this Act shall perform the following duties:—

1st.—He shall give immediate information to the officer in charge of the police-station within the limits of which the village of which he is village policeman is situated of every unnatural, suspicious, or sudden death which may occur, and of every offence specified in Schedule B hereto annexed which may be committed within such village, and he shall further keep the police informed of all disputes which are likely to lead to any riot or serious affray.

2nd.—He shall arrest all proclaimed offenders and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall observe, and from time to time report to the officer in charge of the police-station within the jurisdiction of which such village may be situated, the movements of all bad characters in such village.

4th.—He shall report to the officer in charge of such police-station the arrival of suspicious characters in the neighbourhood.

5th.—He shall present himself at such police station twice in each week if it be within two miles of such village, and, if it be more remote, once in each week or once in each fortnight, as the Deputy Commissioner may direct.

6th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

7th.—He shall obey the orders of the Deputy Commissioner in regard to keeping watch in the village and other matters connected with his duties as village policeman.

23. Whenever a village policeman arrests any person, he shall forthwith take the person so arrested to the police-station within the jurisdiction of which the village of which he is village policeman is situated: provided that if the arrest is made at night, such person shall be so taken as soon as convenient on the following morning.

PART III.

ROAD PATROLS.

24. As soon as may be after the commencement of this Act, the Deputy Commissioner shall prepare a list showing what zemindars or under-tenure holders within his district hold their tenures subject to a condition, expressed or implied, of protecting lines of roads or passes, and shall fix the number of road patrols to be kept up for such roads or passes, and the salary to be paid monthly to each road patrol: provided that such salary shall in no case be less than three nor more than five rupees per mensem.

25. A copy of the entry in such list affecting him shall be given to each such zemindar or under-tenure holder.

If any zemindar or under-tenure holder is dissatisfied with such entry, he may appeal, within thirty days of the receipt of the copy of the entry, to the Commissioner, who shall pass such order as to him seems proper.

26. When any land is held under any zemindar or under-tenure holder by any road patrol in lieu of, or in addition to, his salary for the protection of any road or pass, the zemindar or under-tenure holder, who is responsible for the protection of such road or pass, shall, if assessed under section twenty-four of this Act, be entitled to receive rent for such land at the same rate as is paid for similar ryotwari land in the vicinity.

An order under the hand of the Deputy Commissioner in the form in Schedule C hereto annexed shall be furnished to such zemindar or under-tenure holder.

27. All zemindars and under-tenure holders specified in the list mentioned in section twenty-four of this Act shall pay the amount entered therein against their names to the District,

Superintendent of police monthly, who shall pay the same to the road patrols to whom it may be due.

28. If the amount due from any zemindar or under-tenure holder for any month is unpaid after the fifteenth day of the next succeeding month the Deputy Commissioner shall issue a notice calling on the defaulting zemindar or under-tenure holder to pay the same, together with the costs of serving the notice, within fifteen days from the service of the notice.

29. If the amount specified in the notice is not paid within fifteen days the Deputy Commissioner may attach the holding of such zemindar or under-tenure holder, and retain possession of the same until such amount has been recovered out of the income derivable therefrom.

30. Every road patrol appointed under this Act shall perform the following duties:—

1st.—He shall patrol the roads within his beat under instructions from the District Superintendent of Police, and shall protect all travellers passing along his beat.

2nd.—He shall arrest all proclaimed offenders, and all persons whom he may find in the act of committing any offence specified in Schedule B hereto annexed.

3rd.—He shall report to the officer in charge of the police-station within the jurisdiction of which his beat is situated the movements of all bad or suspicious characters along his beat, as well as all unusual circumstances that come to his notice.

4th.—He shall supply any local information which the Deputy Commissioner or any officer of police may require.

PART IV.

MISCELLANEOUS.

31. Subject to the approval of the Deputy Commissioner, the District Superintendent of Police may appoint, and for any misconduct or neglect of duty may dismiss, any village policeman or road patrol.

32. No village policeman or road patrol shall withdraw himself from the duties of his office without the express permission of the District Superintendent of Police, or of some other officer duly authorized to grant such permission;

and no village policeman or road patrol shall resign his office without the permission of the said District Superintendent, unless he has given to his superior officer, at least two months previously, a written notice of his intention to resign.

33. Every village policeman or road patrol who is guilty of any wilful misconduct in his office or neglect of his duty, such misconduct or neglect not being an offence

within the meaning of the Indian Penal Code, and not being of so grave a character as in the opinion of the District Superintendent of Police to require his dismissal from his office, shall be liable, under the order of the District Superintendent, to a fine not exceeding one month's salary.

34. Every suit brought against the Deputy Commissioner, or any of his officers, or against any person acting under his direction, for anything done, or purporting to be done, by them under this Act, shall be commenced within four months next after the accrual of the cause of action, and not afterwards.

35. The local Government may, if it thinks fit, appoint any officer to perform the functions of a Deputy Commissioner under this Act.

36. Every notice under this Act shall be served either personally on the person to whom the notice is directed, or by affixing a true copy thereof on some conspicuous part of his dwelling-house or principal catcherry within the district.

37. Nothing contained in this Act shall diminish or in any way affect any liability, duty, or obligation of any zemindar or other landholder under any law for the time being in force to report crimes or offences occurring within his estate or tenure.

SCHEDULE A (See Section 18).

Form of Distraining Warrant.

Act of 1878.

On behalf of of Whereas the several persons named in the list at foot hereof have made default in payment of the sums in the said Act set opposite to their respective names, you are hereby authorized and required to levy, by distress and sale of a sufficient portion of the moveable property of the said defaulters, the said several sums set opposite to their respective names, together with additional sums by way of costs as set forth.

(Sd.)

Deputy Commissioner.

Name and description.	Amount.	When due.	Costs.	Total.

SCHEDULE B (See Sections 22 and 30).

Offences to be reported, and for which village policeman or road-patrol may arrest.

Murder, culpable homicide, rape, dacoity, robbery, theft, mischief by fire, house-breaking, counterfeiting coin, causing grievous hurt, riot, and all attempts and preparations to commit, and abetments of, the said offences.

Schedule C (See Section 26).

Form of Transferring Order.

District of

I, Deputy
 Commissioner of do by this
 order under my hand made in pursuance of Act
 of 1878 of the Lieutenant-
 Governor of Bengal in Council, declare that
 zemindar (or under-tenure holder
 as the case may be) of is entitled to
 receive rent, at the same rate as is paid for
 similar ryotwari land in the vicinity, for the
 lands specified below and lately held by

in consideration of his performing the duties of
a road patrol.

Specification of lands.

Village
 Pergunnah
 Boundaries
 Area

(Sd.)

Deputy Commissioner,

day of

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FREDERICK CLARKE,
 Asst. Secy. to the Govt. of Bengal,
 Legislative Department.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 30, 1878.

PART V.

Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information :—

Act No. XVI of 1878.

An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble.
five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso heretofore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

1. The following portions of the said Act are repealed (that is to say) : sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 6, 1878.

PART V.

Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 16th October 1878, and is hereby promulgated for general information:—

Act No. XVI of 1878.

An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble

five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 8 and 3.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 13, 1878.

PART V.

Act of the Legislative Council of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 18th October 1878, and is hereby promulgated for general information :—

Act No. XVI of 1878.

An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

Whereas by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble.

five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in

respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

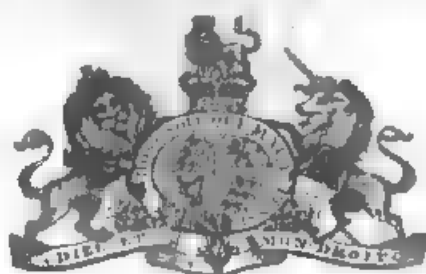
And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

1. The following portions of the said Act are repealed (that is to say) : sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, JULY 17, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 4th July 1878, and was referred to a Select Committee:—

No. 5 of 1878.

A Bill to amend the Code of Civil Procedure.

For the purpose of amending the Code of Civil Procedure, it is hereby enacted as follows:—

Preamble.

1. In section 4, the words and figures "the Punjab Courts' Act, 1865," and "the Panjab Appeals' Act, 1873," shall be omitted; and after the words "local law," in each of the places where they occur, the words "now or hereafter in force" shall be inserted.

Amendment of Act X of 1877, section 4.

2. In section 43, for the words "arising out of," the words "which the plaintiff is entitled to make in respect of" shall be substituted; and in the same section, paragraphs one and two, and section 50, clause (f), for the words "his claim," the words "the thing which he is entitled to claim" shall be substituted.

Amendment of sections 43 and 50.

3. To section 51 the following proviso shall be added (namely):—

Amendment of section 51.

"Provided that if the plaintiff, by reason of absence or for other good cause, is unable to sign the plaint, it may, with the permission of the Court, be signed on his behalf by his duly authorized agent."

4. In sections 51 and 398, for the word "subscribed," the word "signed" shall be substituted: in section 115, for the word "subscribed" (in each of the places where

Amendment of sections 51, 115, 398, and 403.

it occurs) and the word "subscribing," the words "signed" and "signing" shall be respectively substituted; and in section 403, for the words "subscribed" and "subscription," the words "signed" and "signing" shall be respectively substituted.

5. To the last paragraph of section 52 the following words shall be added (namely): "or unless the Court is satisfied that the verification has been signed by the person purporting to make it."

Amendment of section 52.

6. In section 58, for the words "has filed," the words "causes to be filed" shall be substituted.

Amendment of section 58.

7. In section 69, for the word "residence," the word "abode" shall be substituted.

Amendment of section 69.

8. In section 82, paragraph two, after the words "where the," the words "defendant resides within the jurisdiction of the Court and the " shall be inserted.

Amendment of section 82.

9. In section 136, after the word "discovery" (in each of the places in which it occurs), the word "production" shall be inserted.

Amendment of section 136.

10. In section 168, for the words "may issue," the words "shall issue" shall be substituted.

Amendment of section 168.

11. In section 199, after the words "as to," the words "pronouncing judgment and" shall be inserted.

Amendment of section 199.

12. In section 211, for the words "land or other," the words "the recovery of immoveable" shall be substituted; and in section 212, before "immoveable," the words "the recovery of" shall be inserted.

Amendment of sections 211 and 212.

13. In section 229, for the words "Native Prince or State in India," the words "Foreign Prince or State" shall be substituted.
Amendment of section 229.
14. In section 246, explanation II, after the words "assignor as," the words "in respect of judgment-debts due" shall be inserted.
Amendment of section 246.
15. In section 264, after the words "the same," the words "and not bound by the decree" shall be inserted.
Amendment of section 264.
16. In section 268, last paragraph, for the words "property attached may be sold," the words "Court may, on the application of the decree-holder, sell the property attached" shall be substituted.
Amendment of section 268.
17. In section 295, first proviso, after the words "shall not," the words "as such" shall be inserted.
Amendment of section 295.
18. In section 329, for the words "obstruction or resistance," the words "resistance or obstruction" shall be substituted.
Amendment of section 329.
19. In section 332, first paragraph, for the word "defendant," the word "judgment-debtor" shall be substituted.
Amendment of section 332.
20. In section 335, for the first paragraph the following shall be substituted (namely):—
Amendment of section 335.
"If the purchaser of any such property is resisted or obstructed by any person, other than the judgment-debtor, claiming in good faith a right to the present possession thereof, or if in delivering possession thereof any person is dispossessed, the Court, on the complaint of the purchaser or the person so dispossessed, shall enquire into the matter of the resistance, obstruction or dispossession, as the case may be, and pass such order thereon as it thinks fit."
21. In section 339, for the words "proper officer of the Court," the words "officer in charge of the jail" shall be substituted; and from the proviso to section 341, the word "third" shall be omitted.
Amendment of sections 339 and 341.
22. In sections 362 and 363, for the words "cause of action," the words "right to sue" shall be substituted.
Amendment of sections 362 and 363.
23. In section 366, paragraph one, after the word "it," the words "within the time limited by law" shall be inserted; and for the words "Court may," the words "Court shall, on the application of the defendant," shall be substituted.
Amendment of section 366.
24. In section 406, for the word "shall," the words "may, if he thinks fit" shall be substituted.
Amendment of section 406.
25. In section 413, for the word "Refusal" the words and figures "an order of refusal made under section 409," shall be substituted.
Amendment of section 413.
26. In section 424, after the words "against a public officer," the words "in respect of an act alleged to be done by him in his

official capacity" shall be inserted; and in sections 428 and 429, after the words "public officer," the words "in respect of such act as aforesaid" shall be inserted.

27. In section 483, after the words "portion of his property," the words "within the jurisdiction" shall be inserted.
Amendment of section 483.

28. In section 484, after the word "suit," the words "or that he has with such intent quitted the jurisdiction of the Court, leaving therein property belonging to him" shall be inserted.
Amendment of section 484.

29. In section 497, clause one, after the word "injunction," the words "which it has granted" shall be inserted.
Amendment of section 497.

30. In section 544, for the words "decree and," the words "decree, and thereupon" shall be substituted.
Amendment of section 544.

31. In section 558, clause (c), for the words and letters "clauses (b) and (d)," the words and letters "clauses (b) and (c)" shall be substituted: after clause (r), the following clause shall be inserted (namely): "(ff) orders rejecting applications under section 108, for an order to set aside a decree *ex parte*: to clause (h) the following words shall be added (namely): "and orders under section 170, for the sale of attached property;" and from clause (j), the following words shall be omitted (namely): "of the same nature with appealable orders made in the course of a suit."

32. In section 638, for the figures and word "16 and 17," the figures and word "16, 17, and 19" shall be substituted.
Amendment of section 638.

33. In section 648, for the first eighteen words the following words shall be substituted (namely): "If any Court desires to arrest any person residing, or attach any property."
Amendment of section 648.

34. In section 652, after the words "connected with," the words "its own procedure or" shall be inserted.
Amendment of section 652.

35. In the first schedule to the said Code, column third, opposite "XI of 1865," for the figures and word "11, paragraph 2," the figures and word "11, 19, paragraph 2" shall be substituted; and opposite "X of 1865," after the word "inclusive," the words "and the schedule" shall be inserted.
Amendment of schedule I.

36. In this Act the words "section" and "sections" respectively mean section and sections of the Code of Civil Procedure.
Definition of "section."

STATEMENT OF OBJECTS AND REASONS.

The new Code of Civil Procedure, Act X of 1877, has now been eight months in operation, and the object of this Bill is to make some amendments which have proved to be necessary or expedient.

Section 4 of the Code saves "any local law prescribing a special procedure for suits between landlord and tenant." It has been held that the

local laws here referred to are only local laws in force when the Code was passed. The result, of course, is to debar the local legislatures from dealing with such suits. The Bill accordingly amends section 4 so as to save clearly all such laws, whether passed before or after the date of the Code.

Doubt has been felt whether (notwithstanding the provisions of section 36) the plaint may, in case of the plaintiff's absence, be subscribed on his behalf by his duly authorized agent. The Bill amends section 51 so as to preclude this doubt.

Section 52 of the Code declares that the Court "shall examine" witnesses to the verification of plaints under section 51, unless the person making the verification is present. This rule can hardly be obeyed when, for example, the plaint is verified in Calcutta and the suit is to be instituted in Madras. The Bill accordingly relieves the Court from this duty when it is satisfied that the verification has been signed by the person purporting to make it.

Section 229 of the Code provides for the execution in British India of decrees of Courts established by the authority of the Governor-General in Council "in the territories of any Native Prince or State in India." It has been held that Courts such as that of the Resident at Mandalay are not within the operation of this section. The Bill accordingly substitutes for "Native Prince or State in India" the words "Foreign Prince or State."

The High Court at Fort William has pointed out that section 335 of the Code does not provide for the case in which property has been sold in execution of a decree, and in delivering possession a person claiming a right to the present possession is dispossessed. The Bill amends section 335 so as to meet this case.

When a judgment-debtor is imprisoned and the District Court is situate at a long distance from the jail, some inconvenience has been caused by the requirement of section 339 of the Code that the monthly payment of subsistence-money should be made to the proper officer of the Court. For such officer the Bill substitutes the officer in charge of the jail.

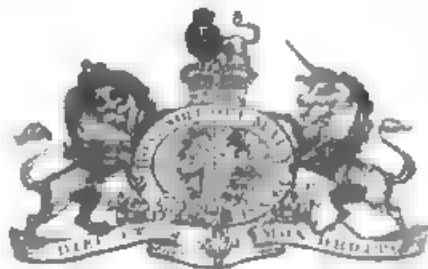
Section 588 of the Code has been amended so as to provide an appeal where an application under section 103 to set aside a decree *ex parte* has been rejected. An appeal is also given against orders for sale of attached property under section 170. And from clause (j), the words "of the same nature with appealable orders made in the course of a suit" have been omitted. The result will be to restore the first of the two appeals given in effect by Act XXIII of 1861, section 11, against all orders determining any question relating to the execution of a decree.

Section 652 of the Code empowers the High Courts to make subsidiary rules to regulate the procedure of the subordinate Courts. But it gives no power to make like rules for the High Courts themselves. In the case of the Chartered High Courts this omission is harmless; for the matter is sufficiently provided for elsewhere. But in the case of other High Courts (as defined in Act I of 1868), the omission has been found to cause inconvenience, and section 652 has been accordingly amended.

The other amendments (some of which are merely corrections of clerical or typographical errors) do not require special notice.

SIMLA: } WHITLEY STOKES.
The 1st June 1878.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Calcutta Gazette.

WEDNESDAY, AUGUST 14, 1878.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT.

The following preliminary Report of the Select Committee, together with the Bill as amended by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 1st August 1878:—

We, the undersigned members of the Select Committee to which the Bill to consolidate

Office memorandum from Public Works Department, No. 1711R, dated 18th May 1876.

Despatch from Secretary of State, No. 87, dated 14th September 1876.

Letter from District Magistrate, South Arcot, to Hon'ble Sir Andrew Clarke, K.C., dated 13th October 1876.

Letter from Secretary to Chief Commissioner, Assam, No. 3921, dated 10th October 1876.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 7330—0, dated 25th October 1876.

Letter from Second Assistant Resident, Hyderabad, No. 11, dated 6th November 1876.

Letter from Chief Secretary to Government, Fort St. George, No. 2361, dated 2nd November 1876, and enclosure.

Letter from Junior Secretary to Chief Commissioner, British Burma, No. 2752—429, dated 22nd November 1876.

Letter from Officiating Secretary to Government, Punjab, No. 3789, dated 14th November 1876.

Letter from Officiating Secretary to Government, Punjab, to Officiating Secretary to Government of India, Home Department, No. 2527, dated 31st July 1876, and enclosure.

Letter from Officiating Secretary to Government, North Western Provinces, to Officiating Secretary to Government, Punjab, No. 475A, dated 6th July 1876, and enclosure.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 4610—2.7, dated 7th December 1876.

Letter from Officiating Chief Commissioner, Ajmer and Marwar, No. 752, dated 13th December 1876, and enclosure.

Office memorandum from Public Works Department, No. 34800, dated 20th December 1876, forwarding copy of—

Letter from Officiating Master of Mints, No. 803, dated 23rd October 1876.

Memorandum by Major G. H. Lupton, R.E., dated 3rd October 1876.

Letter from Junior Secretary to Chief Commissioner, Oudh, No. 424, dated 1st February 1877.

Letter from Officiating Secretary to Government of Bengal, No. 140, dated 18th January 1877, and enclosure.

Letter from Chief Secretary to Government, Fort St. George, No. 564, dated 2nd March 1877, and enclosure.

Despatches from Secretary of State for India dated 6th August 1876, and 18th February 1877.

Letter from Chief Secretary to Government, Bombay, dated 26th March 1877.

Memorial of the Managing Committee of the Bombay Association, dated 21st April 1877.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 1146A—901, dated 4th June 1877, and enclosure.

that locomotives may be used on every Indian Railway. The result will be that the Railway Administration will not be liable for such damage without proof of negligence.

and amend the law relating to Railways in India was referred, have the honour to report, that we have considered the Bill and the papers noted in the margin.

2. We have saved not only rules, &c., made under the Acts which the Bill proposes to repeal, but also rules made under the enactments which those Acts replaced.

3. We have extended the definition of "railway" so as to include ferry-boats used for the purpose of, or in connection with, a railway.

4. It has been held, both in England (*Jones v. Festiniog Railway Company*, L.R. 3 Q.B. 733) and in India (*Jawahir v. Oudh and Rohilkhand Railway Company*, unreported, and see *Halford v. E. I. Ry. Company*, 11 Beng. 1), that if a Railway Company has no statutory power authorizing it to use locomotives, it will be liable for damage caused by sparks, even though all reasonable precautions have been taken to prevent them. Our present Railway Act (XVIII of 1854), unlike the English Railway (Consolidation) Act, confers no such power. We have therefore, in accordance with a suggestion of the Secretary of State, expressly declared

5. When a passenger's luggage is at his request placed in the same carriage in which he is to travel and is lost or injured, we have declared, in accordance with the recent decision in *Bergheim v. Great Eastern Railway Company*, 3 C. P. Div. 221, that the Company is not liable unless the loss or injury has been caused by the neglect or default of their servants.

6. As the law stands in India, when certain specified articles are contained in parcels delivered to a Railway Company, the Company is not liable for loss of or injury to those articles, whatever may be their value, unless they have been formally declared and insured. One or other of these articles is found in the luggage of most first and second class passengers, and the result is that many people, as a rule, travel without declaring their property and run the risk of losing it altogether from accidents to the train or carelessness and misconduct on the part of the Company's servants. In England the Railway Companies are relieved from responsibility only when the value of undeclared articles exceeds £10, and we think that in India Rs. 100 would be a reasonable limit. We have therefore assimilated section 6 (now section 7) of the Bill to section 1 of the Carriers' Act, 11 George IV & 1 Wm. IV chapter 68. Where any article declared and insured under this section is lost or damaged, the owner will, as a rule, be entitled to recover, in the former case, the value of the article lost, and in the latter, the difference between its value before and after the accident. But where he understates the value, he should be concluded by his statement; and we have therefore (in accordance with the decision in *McCance v. London and N. W. Railway Company*, 3 H. & C 348) provided that the amount so recoverable shall in no case exceed the declared value.

7. We have also amended section 7 (now section 8) so as to express the substance of the English Railway and Canal Traffic Act, 1854, section 7. The Bill now provides that Railway Companies shall, notwithstanding any notice, condition or declaration, be liable for loss or injury to any articles not specially provided for by the preceding section when such loss or injury is occasioned by a railway officer's neglect or default. But this is not to invalidate special contracts as to receiving, forwarding or delivering such articles, provided such contracts are reasonable, and in writing signed by the parties.

8. In the case of accidents attended with serious personal injury, we have required (section 12) the nearest Station-master to give notice to the nearest Magistrate and the officer in charge of the Police-station in the jurisdiction of which the accident occurred.

9. We have expressly empowered (section 14) the Railway Administration to make rules regulating the maximum number of passengers to be contained in each Railway carriage, and the mode in which such number shall be denoted thereon. And we have provided (sections 26, 37) penalties for railway officers compelling passengers to enter carriages already full and for passengers wilfully entering such carriages.

10. We have required (section 16) that the amount of the fare shall be specified on the tickets. In the absence of such a provision, we are informed that native passengers are constantly cheated either by the issuers of tickets or by touts hanging about the stations.

11. We have declared (section 17) that any passenger to whom a ticket has been furnished and for whom there is no room shall be entitled to have his fare at once refunded.

12. We have provided (section 28) penalties for a person travelling by a train of a class superior to that for which his ticket was issued, using or attempting to use a ticket on a day for which it is not available, or wilfully altering or defacing a ticket so as to render the date, number, or other material portion thereof illegible.

13. We have declared (section 34) that the fine for not giving an account of goods, or for giving a false account, shall be in addition to the toll to which such goods may be liable. This is in accordance with 8 & 9 Vic., c. 20, section 99.

14. We have added to the offences for which a person may be arrested without warrant those of evading payment of the proper fare (section 28), being intoxicated or committing nuisance (section 32) and entering rooms or carriages reserved for females (section 33). We have increased the fine for being intoxicated or committing nuisance from Rs. 20 to Rs. 50.

15. We have provided (section 38) a penalty for unlawfully making, showing, hiding or removing signals or lights upon or near railways.

16. The present law (Act XXV of 1871, section 2) provides a penalty for wilfully driving cattle on a fenced railway, but does not prohibit such driving on unfenced lines. We have, in section 40, made such driving penal whether the line is fenced or unfenced.

17. In some parts of India young Native boys are in the habit of throwing stones at trains and placing obstructions on the rails. When they are under seven years of age the law cannot touch them; when they are above seven and under twelve, they are punishable only when proved by the prosecution to have attained sufficient maturity of understanding to judge of the nature and consequences of their conduct—a proof which, in most instances, is not easily given. Considering the serious risk to life and property caused by such acts, we think the general law should be modified in this respect; and we have accordingly provided, by section 42, that the convicting Magistrate may direct either that such children be punished with whipping, or that their fathers and guardians be punished with fine not exceeding Rs. 20.

18. We have required (section 45) drivers and conductors of omnibuses and other vehicles, while in a station-yard, to obey the reasonable directions of duly authorised Railway-officers. One of the bye-laws framed by the Board of Trade for regulating travelling by railway in England is to the like effect.

19. We have struck out sections 43 and 44 of the Bill as introduced. The latter section is obsolete, as there are now no heads of district police and magists in the Madras Presidency. The former conflicts with the Code of Criminal Procedure, section 72. We have also omitted the provisions as to tramways contained in section 23 of the Bill as introduced.

20. We have made some changes in wording and arrangement.

21. The publication ordered by the Council has been made: we recommend that the Bill as now amended be republished, and that its further consideration be stayed till the Council re-assembles in Calcutta.

ANDREW CLARKE.
WHITLEY STOKES.
F. R. COCKERELL.

SIMLA,
The 30th July 1878.

No. II.

THE INDIAN RAILWAY BILL, 1878.

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SCHEDULES.

A Bill to consolidate and amend the Law relating to Railways in India.

Whereas it is expedient to consolidate and amend the law relating to Railways in India; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Railway Act, 1878."
- It extends to the whole of British India and, so far as regards subjects of Her Majesty the Empress of India, to the dominions of Princes and States in India in alliance with Her said Majesty:
- and it shall come into force on the first day of March 1879.

2. On and from that day, the Acts specified in the second schedule here-to annexed shall be repealed.

All rules made, notifications published, and powers conferred under any of such Acts, or any enactment thereby repealed, shall (so far as they are consistent herewith) be deemed to have been respectively made, published, and conferred under this Act.

3. In this Act, unless there be something repugnant in the subject or context,—

- "Railway" includes—
- (a) Railways belonging to and worked by Companies;
- (b) Railways belonging to Government but worked by Companies;
- (c) Railways worked by Government;
- (d) land within the fences or other boundary-marks prescribed under section fifty;

(e) all lines of rail, sidings or branches worked over for the purposes of, or in connection with, a Railway;

(f) all stations, offices, warehouses, fixed machinery and other works constructed or being constructed for the purposes of, or in connection with, a Railway;

(g) all ferry boats used for the purposes of, or in connection with, a Railway.

And in the following sections (namely), twelve, fourteen, nineteen, twenty-three, twenty-four, twenty-nine, thirty and thirty-five to forty-four, (both inclusive), "Railway" includes a Railway under construction or not used for the public conveyance of passengers or goods.

"Railway Administration" means in the case of a Railway worked by Government, the Manager of such Railway, and in the case of a Railway worked by a Company, the Company.

"Railway-officer" means any person employed by a Railway Administration to perform any function in connection with a Railway.

"Passenger" means a passenger by Railway.

"Magistrate" means any person lawfully exercising the powers of a Magistrate and includes a Presidency Magistrate.

4. Every Railway used for the public conveyance of passengers or goods shall, until the contrary be proved, be presumed to be a Railway within the meaning of this Act,

and every Company to or by whom any such Railway belongs or is worked shall, until the contrary be proved, be presumed to be a Railway Company within the meaning of this Act.

CHAPTER II.

ENACTMENTS RELATING TO RAILWAY COMPANIES.

5. It shall be lawful to use on every Railway locomotive engines or other motive power, and carriages and wagons to be drawn or propelled thereby.

6. A Railway Company and (in the case of a Railway worked by Government) the Government shall in no case be answerable for loss or injury to any passenger's luggage, unless a Railway-officer has booked and given a receipt for the same; and when a passenger's luggage has, at his request or with his consent, been placed in the same carriage in which he is to travel, and is lost or injured, the Company or the Government shall not be liable for such loss or injury unless it has been caused by the neglect or default of a Railway-officer.

7. When any of the articles mentioned in the first schedule hereto annexed is contained in any parcel or package delivered to a Railway-officer, and the value of such article exceeds one hundred rupees, the

Company or (in the case of a Railway worked by Government) the Government shall not be liable for loss of or damage to such article, unless, at the time of delivery, the value and nature thereof have been declared by the person sending or delivering the same, and an increased charge for the safe conveyance of the same, or an engagement to pay such charge, has been accepted by some person specially authorized in this behalf.

When any article of which the value and nature have been declared under this section has been lost or damaged, and such loss or damage has been occasioned by a Railway-officer, the owner thereof is entitled to recover, in case of loss, its value, and in case of damage, the difference between its value immediately before, and its value immediately after, the damage has been so occasioned: Provided that the amount recoverable under this section shall not exceed the value so declared.

8. Notwithstanding any notice, condition or ^{Liability for neglect in carriage of goods, notwithstanding notice.} declaration given or made by the Railway Administration, the Railway Company or (in the case of a Railway worked by Government) the Government shall be liable for loss of or injury to any animals, articles or goods (other than those specially provided for by section seven) in the receiving, forwarding or delivering thereof, when such loss or injury is occasioned by the neglect or default of a Railway-officer.

Nothing herein contained shall be deemed to prevent the Railway Administration from making a special contract as to the receiving, forwarding or delivering of such animals, articles or goods: Provided that—

(a) such contract is in writing signed by, or on behalf of, the parties thereto, and

(b) the Court before which any question relating thereto is tried considers it to be just and reasonable.

9. If any person fail to pay on demand any ^{Lien for money due for carriage of goods.} sum due for conveyance of any goods by Railway, the Railway Administration may detain all or any part of such goods, or, if the same have been removed from the Railway, any other goods of such person then on such Railway or thereafter coming into the possession of the Railway Administration;

and may also sell by public auction, on the expiration of at least fifteen days' notice thereof in one or more of the newspapers published at the place of sale, sufficient of such goods to realize the sum payable as aforesaid, and all charges and expenses of such detention and sale;

and may, out of the proceeds of the sale, retain the sum so payable, together with the charges and expenses aforesaid, rendering the surplus, if any, of such proceeds, and so much of the goods as remains unsold, to the person entitled thereto:

or it shall be lawful for the Railway Administration to recover any such sum by suit.

10. The owner or person having the care of ^{Written account of goods to be given on demand.} any goods which have been carried upon any Railway, or are brought into any station or warehouse for the purpose of being carried on a Railway, shall, on demand by any

Railway-officer appointed to receive goods to be carried on that part of the Railway on which such goods have been carried, or are about to be carried, deliver to such officer an exact account in writing signed by him of the number or quantity and description of such goods.

11. Any Railway-officer may refuse to carry upon a Railway any luggage or parcel which he suspects to contain dangerous goods, and may require the same to be opened to ascertain the fact previously to carrying the same;

and in case any such luggage or parcel is received for the purpose of being carried upon a Railway, any Railway-officer may stop the transit thereof until he is satisfied as to the nature of the contents of the luggage or parcel.

12. Every Railway Administration shall, within twelve hours after the occurrence upon the Railway of any accident attended with serious personal injury, give notice thereof to the Local Government,

and the Station-Master nearest to the place at which the accident occurs, or such other officer as the Railway Administration may appoint in this behalf, shall at once give notice of such accident to the nearest Magistrate and to the officer in charge of the Police Station in the jurisdiction of which the accident occurred.

13. The Local Government may direct any ^{Returns of accidents in course of traffic.} Railway Administration to make up and deliver to the Local Government a return of serious accidents occurring in the course of the public traffic upon the Railway, whether attended with personal injury or not, in such form and manner as the Local Government deems necessary and requires for information, with a view to the public safety.

14. Every Railway Administration may, from time to time, with the previous sanction of the Governor-General in Council, make general rules consistent with this Act for the following purposes (that is to say):—

(a) for regulating the mode by which, and the speed at which, carriages and wagons used on the Railway are to be moved or propelled;

(b) for regulating the times of the arrival and departure of any such carriages and wagons;

(c) for regulating the loading and unloading of such wagons, the weights they may respectively carry, and the mode in which such weights shall be denoted thereon;

(d) for regulating the receipt and delivery of goods and other things which are to be conveyed upon the Railway;

(e) for regulating the maximum number of passengers which each carriage and compartment may carry, and the mode in which such number shall be denoted thereon;

(f) for declaring what shall be deemed to be, for the purposes of this Act, dangerous goods, and

(g) generally for regulating the travelling, upon, and the use, working and management of, the Railway.

Any such rule may contain a provision that any person committing a breach of it shall be liable to a fine ^{Penalty for breach of rules.}

which may extend to fifty rupees or, in default of payment of such fine, to imprisonment for a term which may extend to two months.

All rules made under this section shall be published in the *Gazette of India*, and shall be otherwise notified to the Railway-officers and the public in such manner as the Governor-General in Council from time to time directs.

The Governor-General in Council may at any time cancel any such rule.

15. A copy of this Act, and of the General Rules, Time-tables and Tariff of charges which may, from time to time, be published for any Railway by any Railway Administration shall be exhibited in some conspicuous place at each station of such Railway, so that they may be easily seen and read.

All such documents shall be so exhibited in English and in the vernacular language of the district in which the station is situate, and in such other language, if any, as the Local Government may direct.

CHAPTER III.

ENACTMENTS RELATING TO PASSENGERS.

16. Every person desirous of travelling on a Railway shall, upon payment of his fare, be furnished with a ticket specifying the class of carriage, the place from and place to which the fare has been paid, and the amount of such fare; and every passenger shall, when required, show his ticket to any Railway-officer duly authorized to examine the same, and shall deliver up such ticket upon demand to any Railway-officer duly authorized to collect tickets.

17. At the intermediate stations, the fares shall be deemed to be accepted, and the tickets furnished only upon condition that there be room in the train for which the tickets are furnished.

In case there is not room for all the passengers to whom tickets have been furnished, those who have obtained tickets for the longest distance shall have the preference; and those who have obtained tickets for the same distance shall have the preference according to the order in which they have received their tickets:

Provided that all officers and troops of Her Majesty on duty, and all other persons on the business of the Government who, by virtue of any contract with the Government or, in the case of a Railway worked by Government, of any direction of the Governor-General in Council, are entitled to be conveyed on a Railway in preference to, or in priority over, the public, shall be entitled to such preference and priority without reference to the distance for which, or the order in which, they have received their tickets.

Any passenger to whom a ticket has been furnished at any station and for whom there is no room shall, on returning the ticket, be entitled to have his fare at once refunded.

18. Except with the permission of the Station-Master, no person shall enter any carriage used on any Railway for the purpose of travelling therein without having first paid his fare and obtained a ticket.

19. No person shall carry upon any Railway any dangerous goods, or shall be entitled to require to be carried upon any Railway any luggage or goods which in the judgment of any Railway-officer is or are of a dangerous nature.

CHAPTER IV.

PENALTIES.

(A).—As to Companies.

20. Any Railway Administration omitting to give notice as required by section twelve, clause one, shall forfeit the sum of five hundred rupees for every day during which such omission continues.

21. Any Railway Administration failing to deliver any return mentioned in section thirteen within fourteen days after the same has been required, or to exhibit the copy mentioned in section fifteen in manner required by that section, shall forfeit the sum of fifty rupees for every day during which such failure continues.

(B).—As to Railway-officers.

22. Any Station-Master omitting to give notice as required by section twelve, clause two, shall be punished with fine which may extend to fifty rupees.

23. Any Railway-officer who is in a state of intoxication whilst actually employed upon a Railway in the discharge of any duty, or who negligently omits to perform his duty, or who performs the same in an improper manner, shall be punished with fine which may extend to fifty rupees; and if the duty in any of the cases aforesaid be such that the omission or negligent performance thereof would be likely to endanger the safety of any person travelling or being upon such Railway, such officer shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

24. If any Railway-officer endangers the safety of any person—

(a) by disobeying any rule sanctioned and published and notified in the manner prescribed by section fourteen; or

(b) by disobeying any rule or order not inconsistent with the general rules aforesaid, and which he was bound by the terms of his service to obey, and of which he had notice; or

(c) by any rash or negligent act or omission, he shall be punished with imprisonment for a term which may extend to three years, or with fine which may extend to five hundred rupees, or with both.

25. Every Railway-officer, and every other person employed by or on behalf of a Railway Company to do any act upon the Railway, shall be deemed a "public servant" within the meaning of sections 161, 162, 163, 164 and 165 of the Indian Penal Code.

In the definition of legal remuneration contained in the said section 161, the word "Government" shall, for the purposes of this section, be deemed to include—

(a) a Railway Company, its lessees, representatives and assigns;

(b) the lessees, representatives and assigns of such Company.

26. Any Railway-officer who compels or attempts to compel any passenger to enter a carriage or compartment containing the maximum number of passengers denoted thereon in accordance with a rule made and published under section fourteen, shall be punished with fine which may extend to one hundred rupees.

(C.)—As to the Public.

27. Any passenger not producing or delivering up his ticket when so required by a Railway-officer authorized in this behalf shall be liable to pay the fare from the place whence the train originally started, unless he can prove that he has travelled a less distance only, in which case he shall be liable to pay the fare only from the place whence he has travelled.

Every such fare shall, on application by a Railway-officer to a Magistrate, and on proof of the passenger's liability, be recoverable from such passenger as if it was a fine.

28. Any person who defrauds, or attempts to defraud, any Railway Company or the Government—

(a) by travelling, or attempting to travel, upon any Railway without having previously paid his fare;

(b) by riding in or upon a carriage, or by a train, of a higher class than that for which he has paid his fare;

(c) by using or attempting to use a ticket on any day for which such ticket is not available;

(d) by continuing his journey in or upon any Railway-carriage beyond the place to which he has paid his fare without previously paying the fare for the additional distance, and with intent to avoid payment thereof;

(e) by knowingly and wilfully refusing or neglecting, on arriving at the place to which he has paid his fare, to quit such carriage;

or who, in any other manner whatever, attempts to evade the payment of his fare,

or who wilfully alters or defaces his ticket so as to render the date, number or other material portion thereof illegible,

shall for every such offence be punished with fine which may extend to fifty rupees.

29. Any passenger who gets into or upon, or attempts to get into or upon, or quits, or attempts to quit, any carriage upon any Railway, while such carriage is in motion;

or who rides or attempts to ride upon any Railway, on the steps, or any other part of a carriage, except on those parts which are intended for the accommodation of passengers,

shall for every such offence be punished with fine which may extend to twenty rupees.

30. Any person other than the engine-man, fire-man and assistant fire-man who, without the special license of such officer as the Railway Administration appoints in this behalf, rides or attempts to ride upon any locomotive engine or tender upon any Railway;

and any person other than the guard or brakesman who, without such license as aforesaid, rides or attempts to ride upon any Railway, in or upon any luggage-van or goods-wagon, or other vehicle not appropriated to the carriage of passengers,

shall for every such offence be punished with fine which may extend to twenty rupees.

31. Whoever smokes, either in a Railway station, or in or upon any Railway-carriage, except in places or carriages specially provided for the purpose, shall be punished with fine which may extend to twenty rupees for each offence;

and whoever persists in so smoking (except as aforesaid) after being warned to desist by any Railway-officer may, in addition to incurring the liability abovementioned, be removed by any Railway-officer from any such carriage, and from the premises of the Railway, and shall forfeit his fare.

32. Any person who is in a state of intoxication, or who commits any nuisance or act of indecency in any Railway-carriage, or upon any part of any Railway:

or who wilfully and without lawful excuse interferes with the comfort of any passenger,

shall be punished with fine which may extend to fifty rupees; and, in addition to such liability, the offender may be removed by any Railway-officer from any such carriage, and also from the premises of the Railway, and shall forfeit his fare.

33. If any carriage, compartment or room be reserved by the Railway Administration for the exclusive use of females, any male person who without lawful excuse enters such carriage, compartment or room, knowing the same to be reserved as aforesaid, or remains therein after having been informed of its having been so reserved, shall be punished with fine which may extend to one hundred rupees,

and may be removed therefrom, and also from the premises of the Railway, by any Railway-officer,

and shall forfeit his fare.

34. Any owner or person referred to in section ten who wilfully fails to give on demand to any Railway-officer appointed as

therein mentioned an exact account of the number or quantity and description of the goods therein referred to,

or who wilfully gives to such Railway-officer a false account thereof,

shall for every such offence, be punished with fine which may extend to one hundred rupees for every ton of such goods, or for any parcel exceeding one hundredweight, and with fine which may extend to fifty rupees for any quantity of such goods less than a ton or for any parcel less than one hundredweight; and such fine shall be in addition to the toll to which such goods may be liable.

For carrying dangerous goods.

For delivering such goods without notice.

35. Whoever carries upon a Railway any dangerous goods, or delivers to a Railway-officer, any such goods for the purpose of being carried upon a Railway, without distinctly marking their nature on the outside of the package containing the same, or otherwise giving notice in writing of the nature thereof to such officer, shall for every such offence be punished with fine which may extend to two hundred rupees.

36. Whoever wilfully obstructs or impedes any Railway-officer in the discharge of his duty on a Railway or any of the works, stations or premises connected therewith, shall be punished with fine which may extend to fifty rupees.

37. Any passenger wilfully entering a carriage or compartment containing the maximum number of passengers which has been denoted thereon in accordance with a rule made and published under section fourteen, shall be punished with fine which may extend to a hundred rupees.

38. Whoever without authority extinguishes any lamp in or any Railway-carriage or engine, or makes, shows, hides or removes any signal or light upon or near any Railway,

and whoever negligently damages or injures any carriage, engine, wagon, truck, warehouse, building, machine, fence or any other thing belonging to a Railway,

shall be punished with fine which may extend to fifty rupees.

39. Whoever unlawfully enters upon a Railway shall be punished with fine which may extend to twenty rupees; and if any person so entering

For trespass.

For refusing to leave on request.

refuses to leave such Railway on being requested to do so by any Railway-officer, or by any other person on behalf of the Railway Administration, he shall be punished with fine which may extend to fifty rupees, and may be immediately removed from such Railway by such officer or other person as aforesaid.

40. The owner or person in charge of any cattle unlawfully driven or straying on any Railway provided with fences suitable for the exclusion of such cattle shall be punished with fine which may extend to ten rupees for each animal, in addition to any amount that may be recovered under the Cattle Trespass Act, 1871.

For cattle-trespass with- in Railway-fences.

Whenever cattle are wilfully driven or know-

ingly permitted to be on any Railway provided with fences suitable for the exclusion of such cattle otherwise than for the purpose of crossing the Railway at a gate or bar provided for public use,

and whenever cattle are wilfully driven or knowingly permitted to be on any Railway not so provided, otherwise than for the purpose of lawfully crossing the Railway,

the person in charge of such cattle, or if he cannot be identified, then the owner of the said cattle, shall be punished with fine which may extend to fifty rupees for each animal, in addition to any amount that may be recovered under the same Act.

All fines imposed under this section may be recovered in manner provided by section twenty-five of the same Act, and may be appropriated in whole or in part in compensation for loss or damage proved to the satisfaction of the convicting Magistrate.

The expression "public road" in sections eleven and twenty-six of the same Act shall be deemed to include a Railway. And

any Railway-officer may exercise the powers of seizure provided by the said section eleven.

Explanation.—In this section the word "cattle" includes also elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids.

41. Whoever, when any engine or train is in sight, or is otherwise known to be approaching,

opens any gate which has been set up across any road for the use or accommodation of any person by the Railway Administration on either side of the Railway, or passes or attempts to pass, or drives or attempts to drive any carriage, cattle or other animal or thing, across the Railway;

and whoever at any time, in the absence of a gate-keeper, omits to shut and fasten such gate as soon as he and any carriage, cattle or other thing under his charge have passed through the same,

shall be punished, with fine which may extend to fifty rupees.

42. Whenever any male minor under the age of twelve years unlawfully—

(a) places or throws upon or across a Railway any wood, stone or other thing, or

(b) removes or displaces any rail, sleeper, spike, key or other thing belonging to the permanent way of a Railway, or

(c) throws or causes to fall against, into or upon any engine, tender, carriage or other vehicle used upon a Railway, any wood, stone or other thing,

such minor shall be deemed guilty of an offence, and the convicting Magistrate may in his discretion direct either that the minor shall be punished with whipping, or that his father or guardian shall be punished with fine which may extend to twenty rupees.

(D)—As to Railway-officers and the Public.

43. Whoever, whether a Railway-officer or not, wilfully does any act, or wilfully omits to do what he is legally bound to

For wilful act or omission endangering passenger.

do, intending by such act or omission to endanger, or knowing that he is thereby likely to endanger, the safety of any person travelling or being upon any Railway, may be sentenced to transportation (or in the case of an European or American, penal servitude) for life or with imprisonment for a term which may extend to seven years.

44. Whoever, whether a railway officer or not, rashly or negligently, and without lawful excuse, does any act likely to endanger the safety of any person travelling or being upon a railway, shall be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

45. Every driver or conductor of an omnibus, carriage or other vehicle shall, while in or upon any station-yard or other premises forming part of a railway, obey the reasonable directions of any railway officer duly authorized in this behalf; and every person offending against this section shall be punished with fine which may extend to twenty rupees.

46. Nothing herein contained shall be deemed to prevent any person from being prosecuted and punished under any other law for any act or omission which constitutes an offence under this Act or the rules made hereunder.

Provided that no person shall be punished twice for the same act or omission.

Arrest of Offenders.

47. If any person commits any offence hereby made punishable by fine, and the name and address of such person are unknown, or there is reason to believe that he will abscond, any Railway-officer or any Police-officer, or other person whom such Railway-officer or Police-officer may call to his aid, may, without any warrant or written authority, arrest and detain such offender until he can be taken before a Magistrate or give sufficient security for his appearance before such Magistrate, or is otherwise discharged by due course of law.

48. Every person committing any offence mentioned in sections four-teen, twenty-three, twenty-four, thirty-two, thirty-three, forty-two, forty-three, and forty-four may be arrested without any warrant or written authority by any Railway-officer, or by any other person whom such officer may call to his aid, or by any Police-officer;

and every person so arrested shall, with all convenient despatch, be taken before a Magistrate authorized to punish the offender or to commit him for trial.

Jurisdiction.

49. Any person committing any offence for which under this Act he is liable to a fine only shall be punishable for such offence in any place in which he may be found as well as in any other place in which he may be punishable under any law for the time being in force.

50. The Governor-General in Council, or the Local Government with the sanction of the Governor-General in Council, may from time to time make rules for providing—

(a) boundary-marks or fences for any Railway or any part thereof, and for roads constructed in connection therewith;

(b) gates or bars at places where any Railway crosses a road on the level; and

(c) persons to open and shut such gates or bars;

and may by such rules determine what kind of fences shall, for the purposes of section forty, be deemed to be suitable for the exclusion of cattle.

51. The Governor-General in Council may from time to time, by notification in the Gazette of India, declare what Government or other authority shall be deemed to be, for the purposes of this Act, the Local Government in respect of the whole or any part of a Railway.

THE FIRST SCHEDULE.

- (a) Gold or silver, coined or uncoined, manufactured or unmanufactured;
- (b) plated articles;
- (c) cloths and tissue and lace of which gold or silver forms part;
- (d) precious stones, jewellery, trinkets;
- (e) watches, clocks or time-pieces of any description;
- (f) Government securities;
- (g) Government stamp-paper, postage-stamps, telegraph-stamps;
- (h) bills of exchange, hundis, promissory notes, bank-notes, orders or other securities for payment of money;
- (i) maps, writings, title-deeds;
- (j) paintings, engravings, lithographs, photographs, carvings, sculpture;
- (k) glass, china;
- (l) silks in a manufactured or unmanufactured state, and whether wrought up or not wrought up with other materials;
- (m) shawls;
- (n) lace;
- (o) opium;
- (p) ivory, ebony, sandalwood;
- (q) musical instruments.

THE SECOND SCHEDULE.

ACTS REPEALED.

Number and year.	Title.
XVIII of 1864 ...	An Act relating to Railways in India
XXI of 1867 ...	An Act to render penal certain offences committed by servants of Railway companies.
XIII of 1870 ...	An Act to apply the provisions of Act No. XVIII of 1854 to Railways belonging to, or worked by Government.
XXV of 1871 ...	An Act to amend the Railway Act.

D. FITSPATRICK,
Secy. to the Govt. of India.
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 18, 1878.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following preliminary Report of a Select Committee, together with the Bill as settled by them, was presented to the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th September 1878 :—

1. We, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the law relating to Stamps and Court-fees was referred, have the honor to report that we have considered the Bill and the papers specified in the annexed list.

2. The Bill as originally introduced was intended to combine in one enactment the law relating to general stamps and that relating to Court-fees, which have been kept separate since the year 1867.

The circumstance that there were a certain number of provisions common to both laws seemed to make this arrangement to some extent a convenient one. But on examination the provisions thus common to both laws are found to be so few, that it seems to the majority of us that, even from the draftsman's point of view, the proposed consolidation would not be an improvement. It is, moreover, the majority would observe, to be borne in mind that the members of the mercantile community and many other persons who have frequently in the course of their daily business to refer to the general stamp-law have scarcely ever any concern with the law of Court-fees, and that to such persons an Act treating of both subjects, together with constant transitions from one to the other, would be extremely confusing and awkward to use.

For these reasons we have deemed it best to adhere to the existing arrangement of the law, and confine the present Bill to the subject of general stamps, leaving the subject of Court-fees to be separately dealt with.

It may be added as a further reason in favour of this course that certain questions relating to Court-fees are not yet ripe for decision, and that it would in all probability lead to an undue delay in the amendment of the general stamp-law if we were to wait till we were in a position to make any definite recommendation regarding them.

3. The portion of the original draft embodied in the present Bill will be found to have been considerably altered both in substance and in form. Many of the amendments made have been suggested in the communications received by us from the various authorities consulted, or have been borrowed from the English Stamp Acts of 1870. The rest (which are chiefly of a formal nature) have been adopted with a view to clearness or simplification.

We proceed to notice the more important of them.

4. The definitions of the following terms, namely:—

"Affidavit,"	"Letter of Credit,"
"Banker,"	"Negotiable Instrument,"
"Bottomry-Bond,"	"Promissory Note,"
"Respondentia-Bond,"	"Property,"
"Counterpart,"	"Protests,"
"Impressed,"	"Stamp,"
"Instrument,"	"Stamp-law,"

have been omitted; of these, "Bottomry-Bond" and "Respondentia-Bond" are covered by the definition of "Mortgage," and "Letter of Credit" by that of "Bill of Exchange." The rest have been omitted as superfluous.

5. The definitions of the following instruments, namely—"Charter-party," "Composition-deed," "Delivery-order," "Warrant for goods" (described in the former Bill and in the existing law as "Dock-warrant") and "Notarial Act," have been transferred to the first schedule, as these instruments are not mentioned elsewhere.

6. The definition of "Bill of lading" has been so drawn as to exclude receipts given for goods received by cargo boats for shipment within the limits of a port.

7. The definition of "Bond" has been enlarged so as to include expressly the ordinary "khātā" or "tamassuk," and also instruments securing the repayment of a loan in kind.

8. The definitions of "Chief Controlling Revenue Authority" and "Collector" have been extended so as to include certain persons to whom the Government may delegate the functions of these authorities under the Act.

9. The term "Conveyance" has been expressly limited to transfers of property (whether movable or immovable) on sale, as it is in the English Stamp Act.

10. "Lease" has been made to include a "pattā," also a kabūliyat where the latter instrument is not a counterpart of a lease but is the only instrument passing between the parties.

11. The definition of "Mortgage-deed" has been enlarged, so as to include all instruments with the exception of a particular class of documents therein specified, pledging movable property. This change goes to maintain the existing law.

12. The term "Receipt" has for the purposes of the stamp-law been declared to include all acknowledgments of the discharge of a debt, whether by the payment of money, delivery of goods or otherwise, and all acknowledgments of the receipt of money, bills of exchange, promissory notes and cheques, whether in satisfaction of a debt or otherwise; but in connection with this extension of the term, the schedule of exemptions should be referred to.

13. "Settlement" has been re-defined, so as to exclude dispositions of property for religious or charitable purposes; such dispositions will accordingly be stamped as "Instruments of Gift," which are by the Bill made chargeable as "Conveyances."

14. We have in section 8, at the instance of the Government of India in the Financial Department, made the power to reduce or remit stamp-duties retrospective as well as prospective.

15. In section 11, which corresponds with section 42 of the former Bill, the obligation to cancel an adhesive stamp by writing the name or initials of the person affixing the same across it has been omitted, it being simply provided, in accordance with the existing law, that the stamp shall be cancelled in such manner as effectually to prevent its being used again. The obligation imposed by the Bill as introduced was, it appears to us, unsuited to the very large number of cases in which the person affixing the stamp would be unable to write.

16. The effect of the definition of the term "duly-stamped" when applied to sections 12, 13, 14, and 15, is to invalidate all instruments in respect of which the rules laid down by these sections have been violated; but it will be seen, on reference to sections 35 and 36, that provision is made for validating such instruments on easy terms.

17. Section 7 of the former Bill in regard to the misapplication or wrong use of any particular description of stamps has been omitted as now unnecessary, its object being effected by the definition just referred to taken in conjunction with section 9.

18. In section 18, corresponding with section 9 of the former Bill, the period within which an instrument executed out of British India may be stamped has been extended from one to two months.

19. In section 19 we have, following the English Act, introduced a proviso protecting a person who in good faith takes a foreign bill bearing a proper stamp, though it may afterwards turn out that such stamp was not affixed in accordance with the law.

20. The provision as to the rate of exchange in respect of the Mauritius dollar in section 21 of the former Bill has been omitted from section 20, as it is understood that the rupee has been substituted for the dollar currency in that place.

21. Sections 25 and 26 (corresponding to section 34 (b) and section 12 of Act XVIII of 1869) and section 29 (which is altogether new) have been framed on the lines of the sections of the English Act relating to valuations for duty.

Section 28, which is a generalization of section 31 (a) of Act XVIII of 1869, is similarly taken from the English law.

22. The provisions of chapter 3 (relating to adjudication) have been made expressly applicable to instruments or drafts of instruments brought to the adjudicating officer prior to their execution. It has been a question under the present law whether any person could, before executing an instrument, claim an adjudication as to the amount of duty to which such instrument would be liable, and we think it desirable to enable him to do so.

23. The provision in this chapter empowering the Collector to require an abstract to be furnished to him is taken from the English Act. It is obviously useful as saving the Collector's time when the document is a lengthy one.

24. The obligation to examine all instruments coming before them in the execution of their duty, and the power of impounding such as appear to be not duly stamped, have been extended, by section 34, to all persons having by law or consent of parties authority to receive evidence, in which category are included not only all judicial officers, but persons acting as arbitrators, special commissioners and the like, and to all executive officers having charge of any office, except police-officers. Under one or other of these heads, it is thought, all persons having any public duty to discharge, and whose position and standing are such as to justify their being invested with such powers, will be found to be included. It would for obvious reasons be inexpedient to assign such functions to police-officers. Power has been given to the local Governments to declare who for the purposes of this chapter (IV) shall be deemed to "have charge of an office."

25. The penalty leviable by a Civil Court before admitting in evidence an instrument not duly stamped has, by section 35, been increased from four to ten times the deficient amount of duty, and it is provided further that in no case shall the fine levied be less than five rupees; but the Collector is, by section 37, empowered to remit any portion of the amount so levied in excess of the minimum fine of five rupees.

26. By section 38, the Collector is authorized to levy a fine, the amount of which is in no case to be less than five rupees, and which may extend to the amount leviable in the Civil Courts under section 35. The provision of the former Bill in regard to the levy of interest on the unpaid amount of any duty chargeable has been omitted, as likely to cause trouble and inconvenience wholly disproportionate to the advantage to be gained by its retention.

27. The power given to the Collector under the former Bill of prosecuting before a Magistrate any person who might appear to have committed a criminal offence in regard to the stamping of any instrument, irrespective of the levy of deficient duty or penalty in respect of such instrument, has been retained, but subject to the condition that no such prosecution shall be instituted unless the deficient duty and penalty are not paid, or it appears to the Collector that the neglect or omission to use the proper stamp proceeded from an intention to evade payment of the duty.

28. The provision of the former Bill enabling a Collector to recover any deficient amount of stamp-duty or any penalty payable under this chapter as an arrear of revenue, has been omitted.

When the person from whose custody the instrument has come has not been concerned in the execution of it, it seems to us that it would, generally speaking, be unfair to compel him to pay, and when he has been so concerned, the proper course clearly is to prosecute him for the offence he has committed.

29. The third proviso to section 35 is intended to settle an important question, regarding which there is at present a conflict of opinion, namely, the question as to whether an objection for want of stamp can be allowed in appeal when the document has been received in evidence in the Court below. We think it should not be allowed. The advantage gained to the revenue by allowing it seems to us to be more than counterbalanced by the delay and expense which must frequently be caused to suitors when a document forming the basis of the decision in the Court below is rejected on a purely technical ground in appeal. It might no doubt be provided that, on the defect being brought to notice in appeal, the party relying on the document might remedy it by paying in the deficient stamp-duty and penalty in the Appellate Court; but there would frequently be cases in which, being the respondent, he would not be present, or in which, if present, he would not have the money at hand at the moment, or in which again he would find it more to his interest to substitute other evidence for that objected to; and in such cases the result would usually be a postponement or remand. For these reasons we have deemed it best to provide that a document once admitted shall not afterwards be objected to; but for the protection of the revenue, we have in section 51 given power to the Appellate Court, either of its own motion or on the application of the Collector, to take the question of the stamp-duty into consideration; and if it declares that a higher duty or penalty was payable than was actually paid and the deficiency is not then paid, or it appears that there was an intention to evade the stamp-law, the Collector may, notwithstanding the admission of the document in evidence, prosecute for any offence that may have been committed.

We consider such a power necessary, not only in cases in which a lower court has pronounced an erroneous decision on a question of liability to stamp-duty, but still more in the much larger class of cases in which it has overlooked the point altogether.

30. The provisions of section 50, corresponding with section 47 of the former Bill, have been so modified as to confine the references to such Courts as are presided over by not less than three Judges.

31. The provisions allowing a refund in the case of spoiled adhesive stamps and of instruments void for want of registration have been omitted. It would be almost impossible to devise adequate protection against frauds on the revenue if refunds were granted in the case of spoiled adhesive stamps; and it seems expedient to provide for the mitigation of any of the consequences attaching to neglect of the registration law.

32. In modification of the absolute prohibition of the sale of stamps by any person other than a licensed vendor contained in the former Bill, it is now provided (by implication in section 66) that a person who has in good faith purchased a stamp for his own use may, in the event of his not requiring the same, resell it. This change renders unnecessary the retention of the provision of section 80 of the former Bill for the recovery in the way of a refund of the value of a stamp purchased by any person for his own use which he does not require.

33. We have, in the case of a spoilt stamped paper on which no instrument has been executed, made the period within which an application must be made for a refund run from the date of the purchase of such stamp from the stamp-vendor instead of from the time at which it is spoilt. By so doing we get rid of an issue of fact on which much false evidence would be likely to be adduced.

34. In section 57, the obligation of giving a receipt has been confined to cases in which the money paid, or the value of the property delivered, exceeds 20 rupees.

35. A provision equivalent to that of section 51 of the General Stamp Act, 1869, has been introduced in section 58 with the object of giving the utmost possible publicity to the requirements of the stamp-law.

36. The maximum limit of fine for the offence of under-stamping has been raised (section 57) from 200 rupees to 500 rupees; but on the other hand it has been provided when any person from whom any penalty has been recovered under chapter IV is prosecuted and convicted in a Criminal Court, the amount of the penalty so paid is to be allowed as a set-off against, and to be deducted from, the amount of any fine which he may be sentenced to pay under this chapter.

37. In lieu of the provision of the former Bill rendering the parties to an instrument in which the full consideration passing under such instrument is not truly set forth in all cases liable to a fine of five times the amount of the proper duty which would have been payable if the consideration were truly stated, together with a further fine which might amount to 500 rupees, the liability of such persons has been restricted (section 61) to cases in which there appears to have been a fraudulent intention; and a single fine without any minimum limit, but with a maximum limit of 5,000 rupees (the limit fixed in section 35 of the present Act for the similar offence when committed by a person employed professionally in the preparation of the instrument) has been provided. The minimum limit of fine fixed by section 35 of the present Act has likewise been abolished, and all parties concerned in the wilful suppression or misrepresentation as regards the amount of the consideration given for, or the value of, the property to which the instrument relates, whether they are the executants of, or the persons employed in drawing up, such instrument, are made punishable in like degree. The effect of these alterations is to simplify, and probably on the whole to mitigate, the existing law.

38. By section 69 we have made an offence committed in respect of any instrument triable in any place in which such instrument may be found, as well as in any place in which it would be triable under the Criminal Procedure Code.

39. We now proceed to notice the changes we have made in the schedules. To begin with, we have thrown the schedule of *ad valorem* duties and that of fixed duties into a single schedule arranged in alphabetical order, which we think will be found simpler and easier for reference. We have further made changes both of substance and of form in several of the articles. The Bill as introduced provided for an increase of about 50 per cent. in the duty on bills of exchange and promissory notes payable otherwise than on demand; but it has seemed to the majority of us that, except under circumstances of considerable financial pressure, we should not be warranted in imposing this additional tax upon the commerce of the country, especially at a season of comparative depression like the present. We have accordingly amended the Bill so as to keep the duties on these instruments at their present rates.

40. In connection with the subject of bills of exchange, we may further mention that we have deemed it unnecessary to make any change in the existing law by which the duty payable on bills drawn in sets is distributed over the several parts. We have accordingly omitted the foot-note to the first schedule of the Bill as introduced, and inserted a table like that contained in the existing Act.

41. We have in article 29 expanded article 3 of the first schedule to the Bill as introduced, first by extending it to hypothecations of movable property, and secondly by extending it (with duty equal to that on bills of exchange) to cases when the loan is repayable more than three months, but not more than one year, from the date of the instrument. This, we believe, will afford considerable relief in a very large class of mercantile transactions which would otherwise be chargeable with the mortgage-duty.

42. Policies of insurance have been divided into two classes—(1) marine policies, and (2) all other policies, including life policies. For the first, it is proposed to maintain the rates prescribed by the existing law. In the present days of quick communications marine policies have a very short currency, in most cases not exceeding three months, and the number of

policies of this class issued is much greater than formerly. There is consequently, in the opinion of the Committee, no good ground for reverting, as the original Bill would have done, to the higher rates of duty which were charged previous to 1869. As regards life and other kinds of insurances, the case is different, and some increase seems permissible. The rates we propose for them are medium rates, 25 per cent. below the rates laid down in the former Bill, and 50 per cent. in excess of the rates charged on policies of insurance generally under the existing law.

43. The Bill as introduced omitted the minimum rate of two annas to which bonds and other instruments chargeable as bonds involving an amount not exceeding 25 rupees are subject under the present Stamp Act. The effect was to make every bond and other instruments similarly chargeable involving an amount, however small, liable to a duty of four annas. As a compromise between this rate, which in the case of very small transactions would in our opinion be unduly heavy, and the rates prescribed by the existing law, we propose that the two annas rate be continued in respect of bonds and other instruments chargeable at bond-rates where the amount secured by such instrument does not exceed ten rupees.

44. We have provided that the duty on amounts above Rs. 1,000, both in the case of the "Bond" class, and the "Conveyance" class of instruments, shall ascend by steps of Rs. 2-8 and Rs. 5 in lieu of Rs. 5 and Rs. 10, respectively, as provided by the former Bill. The effect of this reduction is to maintain the existing rates of duty on amounts ranging between Rs. 1,000 and Rs. 10,000 in respect of Bonds and Conveyances, and the several instruments similarly chargeable.

45. We have in article 20 inserted words to make it clear that only copies certified by a public officer are chargeable with duty.

46. As important additions to the schedule we desire to mention—

Bought and sold notes (No. 45), and

Enrolment of a vakil under the letters patent of a High Court (No. 25), and among omissions we would direct attention to article 52, by which the duty it was proposed to take on receipts between 10 rupees and 20 rupees has been abandoned.

47. The duty payable on articles of clerkship (No. 8) we propose to reduce from 500 rupees, the amount chargeable under the existing law and under the Bill as introduced, because a new duty of 250 rupees is imposed (by article 26) on enrolment as an Attorney.

48. The entries in the exemption schedule are for the most part transferred from existing enactments or from notifications issued by the Government under the powers conferred by the present Stamp Act; but among those now added we may mention—

(1.) Receipts for payments of money exceeding 20 rupees, when such payment is made without consideration, *et c. g.*, in the case of a subscription to some religious, charitable or public object;

(2.) "Lease, pattā, kabūliyat or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year or when the annual rent reserved does not exceed Rs. 100.

(3.) "Counterpart of any lease granted to a cultivator."

49. We think that such instruments as "Articles of Association," which deal with important interests, may reasonably bear a somewhat higher duty than that to which they have heretofore been subjected; we propose therefore that the amount be raised from fifteen to twenty-five rupees.

50. We desire to acknowledge the valuable criticisms received from the Chambers of Commerce at Madras and Bombay, from Mr. Justice Sewell White and Mr. Justice Plowden, from Mr. C. D. Field, District Judge of Budaun, from Mr. Jacob, Registrar of the Judicial Commissioner's Court, Central Provinces, from the Committee appointed by the Panjāb Government, and from Bāhu Upendra Nāth Mitra, Government Pleader, Dacca.

51. The publication ordered by the Council has been made; but the Bill has been so considerably altered by us that we are of opinion that it should be re-published.

The 28th August 1878.

F. B. COCKERELL.
WHITLEY STOKES.†
B. W. COLVIN.
JOTINDRA MOHAN TAGORE.*
FAIZ ALI KHAN.
T. H. THORNTON.
G. H. P. EVANS.†
E. C. MORGAN.

* * With all deference to the opinion of the other Members of the Select Committee, I beg to observe that I fail to see the reason why settlements made for religious and charitable purposes should not come under the same head as family settlements. Considering the

laudable objects for which the former are intended, they ought not, in my opinion, to be charged with a higher rate of stamp-duty than the latter.

With regard to article 50, clause (c), Schedule I (Power of Attorney), though in its present form it meets my objection respecting joint execution, I still take exception to it for this reason: when I took objection to this clause I did not mean that different attorneys for different objects should be constituted by one instrument. What I meant to say was that provision should be made to enable a person or persons to execute a power in favour of one or more persons to "act in more than one transaction or generally," such power to act being exercised simultaneously or concurrently by the persons named in the instrument. I have already stated my reasons for this proposed modification in my former note, and I need not repeat them here.

With these remarks I subscribe the report.

The 28th August 1878.

JOTINDRA MOHAN TAGORE.

† I assent with this report, except as to article 46 of Schedule I, which I think must be further altered or struck out altogether.

G. H. P. EVANS.

‡ On consideration, I agree with Mr. Evans. The clause as it stands would apply to the statement of the balance in a banker's pass-book not signed by the constituent.

WHITLEY STOKES.

List of Papers.

Letter from Secretary to the Government of India, Financial Department, No. 2655, dated 30th September 1876.

Despatch from Secretary of State, No. 36, dated 7th September 1876.

Letter from Babu Sri Kumar Sircar, dated 26th October 1877.

Despatch from Secretary of State, No. 63, dated 8th November 1877.

Letter from Secretary, Calcutta Trades' Association, dated 8th December 1877.

Ditto from Ganesh Wassodeo Joshi, Secretary, Poona Arbitration Court, dated 18th December 1877, and enclosure.

Letter from W. M. Coghill, Esq., District Judge, Tanna, to Honorary Secretary, Poona Arbitration Court, dated 21st December 1877.

Letter from Chairman, Madras Chamber of Commerce, to Hon'ble Whitley Stokes, c.s.i., dated 20th December 1877.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 202A., dated 24th December 1877 and enclosures.

Proceedings of the Government of the North-Western Provinces in the Judicial (Civil) Department for August 1876, Nos. 1 to 15.

Letter from Personal Assistant to the Chief Commissioner, Oudh, to Secretary to Government of India, Home Department, No. 464, dated 10th February 1877, and enclosures.

Endorsement by the Financial Department, forwarding copy of a letter from Additional Secretary to Government of India, Financial Department, to Secretary, Calcutta Trades' Association, No. 2824, dated 22nd December 1877.

Remarks by the Hon'ble Mr. Justice J. Sewell White, dated 3rd January 1878.

Memorial from Arbitration Court, Rahná giri, dated 24th December 1877.

Ditto	ditto,	Kheda,	"	25th	"	"
Ditto	ditto,	Tingnon,	"	26th	"	"
Ditto	ditto,	Junar,	"	26th	"	"
Ditto	ditto,	Kalidgi,	"	26th	"	"
Ditto	ditto,	Guhágar,	"	27th	"	"
Ditto	ditto,	Supe,	"	27th	"	"

Letter from Under-Secretary to Government, Bombay, No. 7432, dated 10th December 1877, and enclosures.

Letter from Under-Secretary to Government, Bombay, No. 7688, dated December 1877, and enclosures.

Endorsement by the Financial Department, No. 151, dated 8th January 1878, transferring a letter from Secretary to Government of Bengal, No. 3347, dated 19th December 1877, and enclosures.

Memorial from Arbitration Court, Tambhurni, dated 25th December 1877.

Ditto	ditto,	Indáporé,	"	26th	"	"
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Letter from Secretary, Rajsháhí Association, No. 30, dated 15th January 1878, and enclosure.

Circular letter to Local Governments and Administrations (Nos. 83—91, dated 18th January 1878).

Letter from Registrar, High Court, Calcutta, Original Side, dated 19th January 1878, and enclosure.

Letter from Bābu Upendra Nāth Mitrā, Government Pleader, Dacca, dated 19th January 1878.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 9060—10J., dated 19th January 1878, and enclosure.

Letter from Under-Secretary to Government, Bombay, No. 509, dated 24th January 1878, and enclosure.

Letter from J. Elalji, Esq., Bombay, dated 21st January 1878.

" " Bābu S. K. Dutt, Narsinghpur, Central Provinces, dated 25th January 1878.

Endorsement by the Financial Department, forwarding copies of—

Notification by Financial Department, No. 3348, dated 25th January 1878.

No. 462, dated 9th September 1870.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 256-14, dated 21st January 1878, and enclosure.

Letter from Registrar, High Court, Bombay, to Hon'ble Whitley Stokes, C.S.I., No. 1514, dated 1st December 1877, and enclosure.

Letter from Secretary to Government of Bengal, No. 235, dated 24th January 1878, and enclosure.

Letter from Secretary to Government of Bengal, No. 309, dated 30th January 1878, and enclosure.

Letter from 1st Judge, Calcutta Court of Small Causes, No. 30, dated 23rd January 1878.

Endorsement by the Government of Bengal, No. 341, dated 2nd February 1878, forwarding copy of Note by Collector of Durbhunga, dated 28th January 1878.

Memorial of the British Indian Association, dated 2nd February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 41A., dated 4th February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 47A., dated 6th February 1878, and enclosure.

Memorial from Arbitration Court, Nāsik, Bombay, dated 24th December 1877.

Letter from Officiating Secretary to Chief Commissioner, Central Provinces, No. 541—14, dated 11th February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 57A., dated 14th February 1878, and enclosure.

Letter from Joint-Magistrate and Deputy Collector, Twenty-four Parganās, to Hon'ble Whitley Stokes, C.S.I., dated 21st February 1878.

Letter from Secretary to Chief Commissioner, Assam, No. 263, dated 18th February 1878, and enclosure.

Letter from Secretary to Government of Bengal, No. 525, dated 26th February 1878.

Letter from Under-Secretary to Government, Bombay, No. 1264, dated 26th February 1878, and enclosure.

Letter from Officiating Secretary to Chief Commissioner, Mysore, No. 10260—14J., dated 22nd February 1878, and enclosure.

Letter from Under-Secretary to Government, Bombay, No. 1171, dated 21st February 1878, and enclosure.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 68A., dated 28th February 1878, and enclosure.

Letter from Joint-Magistrate and Deputy Collector, Twenty-four Parganās, to Hon'ble Whitley Stokes, C.S.I., dated 26th February 1878.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 80A., dated 5th March 1878.

Letter from Officiating Secretary to Government, Panjāb, No. 927, dated 5th March 1878, and enclosure.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 49—50A., dated 9th February 1878, and enclosure.

Ditto ditto ditto No. 87A., dated 11th March 1878, and enclosure.

Letter from Acting Under-Secretary to Government, Bombay, No. 2051, dated 30th March 1878, and enclosure.

Ditto ditto ditto No. 2471, dated 20th April 1878, and enclosure.

Letter from Chief Secretary to Government, Madras, No. 673, dated 30th March 1878, and enclosure.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 126A., dated 19th April 1878, and enclosure.

Letter from Acting Under-Secretary to Government, Bombay No. 2969, dated 16th May 1878, and enclosure.

Letter from Officiating Secretary to Government, Panjāb, No. 2020, dated 11th May 1878, and enclosure.

Extract from a letter from Judge, Small Cause Court, Agra, dated 27th May 1878.

Letter from Officiating Chief Commissioner, Ajmer Mairwāra, No. 350, dated 30th May 1878, and enclosure.

Letter from Secretary to Government, North-Western Provinces and Oudh, No. 215A., dated 21st June 1878.

Office Memorandum from Financial Department, No. 2353, dated 14th August 1878.

No. II.

THE STAMP BILL, 1878.

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CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Stamp Act, 1879."

It extends to the whole of British India; And it shall come into force on the first day of January 1879.

2. On and after that day the Acts specified in the third schedule shall be repealed to the extent specified in the third column of the same schedule. But all rules framed under the General Stamp Act, 1869, and then in force shall, so far as they are consistent with this Act, be deemed to have

been made hereunder. And all references made to the General Stamp Act, 1869, in enactments passed subsequently thereto shall be deemed to be made to this Act.

3. In this Act, unless there is something repugnant in the subject or context,—

Interpretation-clause.

(1.) "Bill of exchange" includes also a hundi and a letter of credit:

"Bill of exchange."

(2.) "Bill of lading" means any instrument signed by the owner of a vessel or his agent, acknowledging the receipt of goods therein described, and undertaking to deliver the same at a place and to a person mentioned or indicated in such instrument; but does not include any such instrument when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1875, and are to be delivered at another place within the limits of the same port:

"Bill of lading."

(3.) "Bond" means—
(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be;

"Bond."

(b) any instrument attested by a witness or witnesses and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

(c) any instrument so attested whereby a person obliges himself to deliver grain or other agricultural produce to another:

(4.) "Cheque" means a bill of exchange drawn on a banker or person carrying on the business of banking, and payable on demand:

"Cheque."

(5.) "Chief Controlling Revenue Authority" means, in the Presidency of Fort St. George and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces, the Board of Revenue; in the Presidency of Bombay, outside the limits of the town of Bombay, a Revenue Commissioner; in the Punjab, the Financial Commissioner; and elsewhere, the Local Government or such officer as the Local Government may from time to time, by notification in the official Gazette, appoint by name or in virtue of his office in this behalf:

(6.) "Collector" means, within the limits of the towns of Calcutta, Madras and Bombay, the Collector of Calcutta, Madras, or Bombay, respectively, and, without those limits, the Collector of a District, and includes a Deputy Commissioner and any officer whom the Local Government may from time to time, by notification in the official Gazette, appoint by name or in virtue of his office in this behalf:

"Collector."

(7.) "Conveyance" means any instrument by which property (whether moveable or immovable) is transferred on sale.

"Conveyance."

(8.) "Duly stamped" as applied to an instrument means stamped or written upon stamped paper in accordance with the law applicable to such instrument when it was first executed.

"Duly stamped."

(9.) "Instrument of partition" means any instrument whereby persons interested in property, jointly or in common, or as co-parceners, or as members of an undivided family, divide or agree to divide such property in severalty, and includes also a final order for partition passed by any Revenue authority:

(10.) "Lease" includes also a pattā, and a kabūliyat, or other undertaking in writing, not being a counterpart of a lease, to cultivate, occupy, or pay rent for immovable property:

(11.) "Mortgage-deed" includes every instrument (other than an instrument mentioned in the first schedule, No. 29) whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, one person transfers, or purports to transfer, to another a right over specific property:

(12.) "Paper" includes vellum, parchment, or any other material on which an instrument may be written:

(13.) "Policy of insurance" means any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event:

(14.) "Power-of-attorney" means any instrument (other than a document chargeable with a fee under the law relating to Court-fees for the time being in force) empowering a person to act in the stead of the person executing it:

(15.) "Receipt" means any note, memorandum, writing, or advertisement whatsoever, whereby any goods are acknowledged to have been received in satisfaction of a debt, or whereby any money or any bill of exchange, cheque or promissory note is acknowledged to have been received, or whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports, any such acknowledgment, whether the same is or is not signed with the name of any person:

(16.) "Schedule" and "schedules" respectively mean a schedule and schedules to this Act annexed:

(17.) "Settlement" means any disposition in writing of movable or immovable property—

(a) which is made in consideration of marriage, or

(b) which, not being testamentary, is made for the purpose of dividing the property of the settler among his family or those for whom he desires to provide.

It includes an agreement in writing to make such a disposition:

(18.) "Vessel" means anything made for the conveyance by water of human beings or property:

(19.) "Written" and "writing" include every mode in which words or figures can be expressed upon paper

4. The schedules and everything therein contained are to be read and construed as part of this Act.

CHAPTER II.

STAMP-DUTIES.

A—Of the liability of Instruments to Stamp-duty.

5. Subject to the exemptions contained in the second schedule, the following instruments shall be liable to stamp-duty of the amount indicated in the first schedule as the proper duty therefor respectively, that is to say:—

(a) every instrument mentioned in the same schedule, and executed in British India on or after the first day of January 1879;

(b) every bill of exchange, cheque, or promissory note drawn or made out of British India on or after that day and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated, in British India; and

(c) every instrument (other than a bill of exchange, cheque, or promissory note) mentioned in the same schedule, executed out of British India on or after that day, and relating to any property situate, or to any matter or thing done or to be done, in British India.

6. When in the case of any conveyance, lease, mortgage, or settlement several instruments are employed for completing the transaction, the principal instrument only shall be chargeable with the *ad valorem* duty prescribed for such conveyance, lease, mortgage, or settlement in the first schedule, and the other instruments shall be chargeable with such other duty as may be prescribed for them in that schedule; but such last-mentioned duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument.

The parties may determine for themselves which of such instruments shall, for the purposes of this section, be deemed to be the principal instrument.

7. An instrument so framed as to come within two or more of the descriptions in the first schedule shall, when the rates chargeable thereunder are different, be charged with the highest of such rates:

Provided that any such instrument purporting to effect several distinct objects shall be chargeable with the aggregate amount of the duties to which instruments effecting separately each of such objects would be liable under this Act.

8. The Governor-General in Council may from time to time, by order published in the *Gazette of India*, reduce or remit whether prospectively or retrospectively, in the whole or any part of British India, the duties chargeable under this Act on all or any of the instruments mentioned in the first schedule, or on any particular class of such instruments, or on any of the instruments belonging to such

class, or on any of the instruments mentioned in the same schedule, when executed or granted by or to any particular class of persons, or by or to any members of such class,

and may in like manner cancel or vary such order to the extent of the powers hereby given.

Every such cancellation or variation shall be published in the *Gazette of India*.

B.—Of Stamps and the mode of using them.

9. Except as otherwise expressly provided in this Act, all stamp-duties which may from time to time be chargeable by law in respect of any instruments shall be paid, and such payment shall be indicated on such instruments, by means of stamps—

(a) according to the provisions herein contained, or

(b) when no such provision is applicable thereto, as the Governor-General in Council may from time to time by rule direct.

10. The following instruments may be stamped

Use of adhesive and with adhesive stamps, namely:—

(a) instruments chargeable with the duty of one anna;

(b) bills of exchange and promissory notes drawn or made out of British India; and

(c) transfers by endorsement of shares of public companies and associations.

Unless the Governor-General in Council otherwise directs, all other instruments shall be stamped with impressed stamps only.

11. Whoever affixes any adhesive stamp to any instrument liable to

any instrument liable to duty shall, at the time of affixing the same, cancel

such stamp in such manner as to show that it has been used, and so that the same shall be incapable of being used for any other instrument.

Any instrument bearing an adhesive stamp which has not been cancelled in manner herein required shall, so far as such stamp is concerned, be deemed to be unstamped.

12. Every instrument written upon stamped

paper shall be written in such manner, and every instrument for which an adhesive

stamp is used shall be so stamped, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

13. No second instrument chargeable with

stamp-duty shall be written upon a piece of stamped

paper upon which an instrument chargeable with stamp-duty has already been written: provided that nothing in this section shall prevent an endorsement being made upon any instrument for the purpose of transferring any right created or evidenced thereby.

14. When an impressed stamp is used to

defray the amount of duty with which any instrument

is chargeable, such amount shall be defrayed by a single stamp, except when such amount exceeds one thousand rupees, in which case it may be defrayed by two or more impressed stamps of which the aggregate amount is the amount so required:

Provided that, when a single impressed stamp of any amount less than one thousand rupees is not procurable on application to the Collector or stamp-vendor appointed under the rules herein-after mentioned, it shall be lawful, on such Collector or stamp-vendor making a certificate to that effect, for the person requiring such stamp to defray the duty chargeable by two or more impressed stamps, of which the aggregate amount is not less than the amount of such duty:

Provided also that when any instrument cannot conveniently be written on a single piece of stamped paper bearing a stamp of the amount required for such instrument, it may be commenced on such piece of paper, and when such piece of paper is filled, be continued on one or more pieces of paper each bearing a stamp of eight annas, or when the amount of duty chargeable in respect of such instrument is less than eight annas, of the amount so chargeable.

15. When more stamped papers than one are used under section fourteen for an instrument chargeable with stamp-duty, each paper so used shall contain a part of the instrument.

16. Where the duty with which an instrument is chargeable, or the exemption of such instrument from

duty, depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made in writing to the Collector for that purpose, and on production of both the instruments, be denoted upon such first-mentioned instrument in such manner as the Governor-General in Council may from time to time by rule prescribe.

C.—Of the Time of stamping Instruments.

17. Instruments chargeable with stamp-duty and executed in British India shall be stamped before or at the time of execution.

18. Every instrument chargeable with such duty executed out of British India, and not being a bill of exchange, cheque or promissory note, may be stamped within two months after it has been first received in British India; or where such instrument cannot, with reference to the description of stamp prescribed for such instrument, be duly stamped by a private person, it may be taken within the said period of two months to the Collector, and he shall stamp the same, in such manner as the Governor-General in Council may from time to time by rule prescribe, with a stamp of such value as the person presenting such instrument may require and pay for.

19. The first holder in British India of any bill of exchange, cheque, or promissory note drawn or made out of British India shall, before he presents the same for acceptance or payment, or endorses, transfers, or otherwise negotiates the same in British India, affix thereto the proper stamp and cancel the same, unless such stamp has been already affixed and cancelled:

Provided that if, at the time any such bill, cheque, or note comes into the hands of any holder

thereof in British India, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section eleven, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Act, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled. But nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

D.—Of Valuations for Stamp-duty.

20. When an instrument is chargeable with *ad valorem* duty in respect of an amount expressed in certain currencies.
Conversion of amount expressed in certain currencies.
pounds sterling, pounds currency, francs, or dollars, such duty shall be calculated on the value of such money in the currency of British India according to the following scale:—

One pound sterling or pound currency is equivalent to ten rupees:

One hundred francs are equivalent to forty rupees:

One Mexican or China dollar is equivalent to two rupees four annas:

21. When an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any other foreign or colonial currency, such duty shall be calculated on the value of such money in the currency of British India according to the current rate of exchange on the day of the date of the instrument.

22. When an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

23. When an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

24. When interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

25. When any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty.

26. When an instrument is executed to secure the payment of an annuity, or other sum payable periodically, or when the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument, or the consideration for such conveyance (as the case may be), shall for the purposes of this Act be deemed to be—

(a) when such sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;

(b) when such sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of the execution of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years next after the date of such instrument or conveyance; and

(c) when such sum is payable for an indefinite time terminable with any life in being at the date of the execution of such instrument or conveyance, the total amount which will or may be payable as aforesaid during the period of twelve years next after the date of such instrument or conveyance.

27. When the amount or value of the subject-matter of any instrument chargeable under this Act with *ad valorem* duty cannot be ascertained, nothing shall be recoverable under such instrument more than the highest amount or value for which, if stated in an instrument of the same denomination, the stamp actually used would have been sufficient.

28. All facts and circumstances affecting the liability of any instrument to *ad valorem* duty, or the amount of *ad valorem* duty with which any instrument is chargeable, shall be fully and truly set forth in such instrument.

29. (a.) When any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration shall be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance shall be charged with *ad valorem* duty in respect of such distinct consideration.

(b.) When property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel shall be charged with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(c.) When a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(d.) When a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel sold to a sub-purchaser shall be charged with *ad valorem* duty in respect only of the consideration moving from such sub-purchaser, without regard to the amount or value of the original consideration, and the conveyance of the residue (if any) of such property to the original purchaser shall be charged with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations moving from the sub-purchasers:

Provided that the stamp-duty on such last-mentioned conveyance shall in no case be less than one rupee.

(e.) When a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be charged with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller; or, when such duty would exceed five rupees, with a duty of five rupees.

E.—Duty by whom payable.

30. In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(a) in the case of any instrument described in numbers 1, 10, 12, 13, 22, 27, 29, 30, 43, 53, 54, 56 and 59, clauses (a) and (b), of the first schedule—by the person drawing, making or executing such instrument:

(b) in the case of a policy of insurance—by the insured:

(c) in the case of a conveyance or lease—by the grantee or lessee:

(d) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the property comprised therein:

(e) in the case of an instrument of exchange—by the parties in equal shares: and

(f) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates.

CHAPTER III.

ADJUDICATION OF DOUBTS AS TO STAMPS.

31. When any instrument, whether executed or not, and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty (if any) chargeable in respect of the same and pays a fee of such amount (not exceeding five rupees and not less than eight annas) as the Collector may in each

case direct, the Collector shall determine the duty, (if any) to which, in his judgment, the instrument is liable:

and may for that purpose require to be furnished with an abstract of the instrument, and also with such evidence as he may deem necessary in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Collector may call for abstract and evidence.

Provided that no evidence furnished in pursuance of this section shall be used against any person

Proviso.

in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty he may have incurred by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

32. When an instrument brought to the Collector under section thirty-one is chargeable with

Certificate by Collector.

duty and—

(a) the Collector determines that it is already fully stamped, or

(b) the duty determined by the Collector under section thirty-one, or such a sum as, with the duty already paid on the instrument is equal to the duty so determined, has been paid,

the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

When such instrument is not chargeable with duty, the Collector shall certify in manner aforesaid that such instrument is not so chargeable.

Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped, or not chargeable with duty, as the case may be; and if chargeable with duty, shall be receivable in evidence or otherwise and may be acted upon and registered as if it had been originally duly stamped:

Provided that the Collector shall not make any such endorsement—

(a) on any instrument executed in British India and brought to him after the expiration of one month from the date of its execution:

(b) on any instrument executed out of British India and brought to him after the expiration of three months after it has been first received in British India; or

(c) on any instrument chargeable with the stamp-duty of one anna, or any bill of exchange or promissory note when brought to him after the drawing or execution thereof on paper not duly stamped.

33. The whole or any part of any payment under this chapter shall be made in stamps, or in cash, or partly in stamps and partly in cash, as the Governor-General in Council may from time to time by rule direct.

Payments under this chapter how made.

CHAPTER IV.

INSTRUMENTS NOT DULY STAMPED.

34. Every person having by law or consent of parties authority to receive evidence, and

Examination and impounding of instruments.

every person in charge of a public office except an officer of police,

before whom any instrument chargeable with stamp-duty is produced, or comes in the execution of his duty, shall examine such instrument in order to ascertain whether it is duly stamped; and if it appears to any such person that such instrument is not duly stamped, he shall impound the same:

Provided that nothing herein contained shall be deemed to require any Magistrate or other Judge of a Criminal Court to examine or impound any instrument coming before him in the course of any proceeding other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure:

Provided also that, in the case of a Judge of a High Court, the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf.

The Local Government may, from time to time, determine who shall be deemed to be for the purpose of this section persons in charge of public offices.

35. No instrument chargeable with stamp-duty shall be received in evidence in any suit or proceeding, or shall be acted upon or registered unless such instrument is duly stamped:

Instruments not duly stamped inadmissible in evidence, &c.

Proviso.

Provided that—

1st, any such instrument, not being an instrument chargeable with a duty of one anna only or a bill of exchange or promissory note, may be received in evidence on payment of the duty with which the same was chargeable under the law in force when it was first executed or (in the case of an instrument insufficiently stamped) of the amount required to make up such duty, together with a penalty of five rupees, or when ten times the amount of the proper stamp-duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such amount.

2nd, nothing herein contained shall prevent the reception of any instrument in evidence in any proceeding in a Criminal Court other than a proceeding under chapter forty or chapter forty-one of the Code of Criminal Procedure.

3rd, when an instrument has been admitted in evidence, such admission shall not, except as provided in section fifty-one, be called in question on the ground that the proper stamp-duty has not been paid in respect of such instrument.

36. When the person impounding an instrument under section thirty-four has by law or consent of parties authority to receive evidence and receives such instrument in

Instruments impounded how dealt with.

evidence upon payment of a penalty as provided by section thirty-five, he shall send to the Collector an authenticated copy of such instrument, together with a certificate in writing, stating the amount of the duty and penalty levied in respect thereof.

In every other case the person so impounding an instrument shall send it in original to the Collector.

37. When a copy of an instrument is sent to a Collector under the first paragraph of section thirty-six, he may, if he thinks fit, refund any portion of the penalty in excess of five rupees which has been paid in respect of such instrument, or

when such instrument has been impounded only because it has been written or stamped in contravention of sections twelve, thirteen, fourteen, or fifteen, he may refund the whole penalty so paid.

38. When the Collector impounds any instrument under section thirty-four, or receives any instrument sent to him under the second clause of section thirty-six, he shall adopt the following procedure:—

Collector's power to stamp instruments impounded.

(a.) If he is of opinion that such instrument is duly stamped, or is not an instrument chargeable with stamp-duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable (as the case may be), and shall upon application made to him in this behalf deliver such instrument to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

(b.) If the Collector is of opinion that such instrument is chargeable with stamp-duty under the law in force at the time it was first executed and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees; or if ten times the amount of the proper duty or of the deficient portion thereof exceeds five rupees, then such penalty not less than five rupees and not more than ten times the amount of such duty or portion as he thinks fit:

Provided that, when such instrument has been impounded only because it has been written or stamped in contravention of section twelve, thirteen, fourteen or fifteen, the Collector may, if he thinks fit, remit the penalty prescribed by this section.

Every certificate under clause (a) of this section shall be conclusive evidence of the facts stated therein.

Nothing in this section applies to an instrument chargeable with a duty of one anna only, or to a bill of exchange or promissory note.

39. If any instrument liable to stamp-duty under the law in force at the time it was first executed and which is unstamped or insufficiently stamped is

Instruments insufficiently stamped by accident.

produced by any person of his own motion before the Collector within one year from the date of its execution, and such person brings to the notice of the Collector the fact that such instrument is unstamped or insufficiently stamped, as the case may be, and offers to pay to the Collector the amount of the proper duty, or the amount required to make up the same, and the

Collector is satisfied that such instrument has not been duly stamped by reason of accident, mistake or urgent necessity, he may, instead of proceeding under sections thirty-four and thirty-eight, receive such amount and proceed as next hereinafter prescribed.

Nothing in this section applies to an instrument chargeable with a duty of one anna only or to a bill of exchange or promissory note.

40. When the stamp-duty and penalty (if any) leviable in respect of any instrument have been paid under section thirty-five, section thirty-eight or section thirty-nine, the persons admitting such instrument in evidence or the Collector (as the case may be) shall certify by endorsement thereon that the proper stamp-duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

Every instrument so endorsed shall thereupon be admissible in evidence or otherwise, and may be registered and acted upon as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct:

Provided that no instrument which has been received in evidence under section thirty-five shall be so delivered until the Collector certifies in writing that its detention is no longer necessary.

41. The Collector may, notwithstanding the levy of a penalty under this chapter in respect of an instrument, prosecute any person who appears to have committed an offence against the stamp law in respect of such instrument:

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper stamp-duty.

42. When any duty or penalty has been paid under section thirty-five, section thirty-eight or section thirty-nine by any person in respect of an instrument, and by agreement or under the rules prescribed by section thirty of this Act or under any other law in force at the time such instrument was executed some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid; and for the purpose of such recovery any certificate granted in respect of such instrument under section forty shall be conclusive evidence of the facts therein certified.

43. When any penalty is levied under sections thirty-five or thirty-eight, the Chief Controlling Revenue Authority may, upon application in writing made within one year from the date on which such penalty is so levied, refund such penalty wholly or in part.

44. If any instrument sent to a Collector under the second paragraph of section thirty-six be lost, destroyed or injured during transmission, the person sending the same shall not be liable for such loss, destruction or injury.

When any instrument is about to be so sent, any person may require a copy thereof to be made at his expense and authenticated by the person impounding such instrument, and to be deposited in the Court or office of such last mentioned person until he otherwise directs.

45. When any bill of exchange or promissory note chargeable hereunder with the duty of one anna or any cheque is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and upon so doing, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct such duty from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid.

But nothing herein contained shall relieve any person from any penalty he may have incurred in relation to such bill, note or cheque.

CHAPTER V.

REFERENCE AND REVIEW.

46. If any Collector acting under section thirty-eight entertains doubt as to the amount of stamp-duty with which any instrument is chargeable, he may draw up a statement of the case, and refer it, with his own opinion thereon, for the decision of the Chief Controlling Revenue Authority, and such Authority shall consider the case and send a copy of its decision to the Collector, and he shall proceed to assess and charge the duty in conformity with such decision.

47. The Chief Controlling Revenue Authority may state any case coming before it under this Act, and refer such case with its own opinion thereon, if the case arise in the Presidency of Fort Saint George or the Presidency of Bombay, to the local High Court: if it arise in the North-Western Provinces or Oudh, to the High Court of Judicature for the North-Western Provinces: if it arise in the Punjab, to the Chief Court of the Punjab: if it arise in the Central Provinces, to the High Court of Judicature at Bombay: and if it arise in any other part of British India, to the High Court of Judicature at Fort William.

Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

48. If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to

Endorsement of instruments on which duty has been paid under sections 35, 38 or 39.

Non-liability for loss of instruments sent under section 36.

Deposit of copy of instrument to sent.

Power of payee to stamp bills, notes and cheques received by him unstamped.

Levy of penalty no bar to prosecution.

Provision.

Persons paying duty or penalty may recover same in certain cases.

Procedure where Collector entertains doubt as to duty chargeable.

Reference to High Court.

Remission of penalty levied under sections 35 or 38.

Power of Court to call for further particulars.

determine the question raised thereby, it may refer the case back to the Revenue Authority by which it was aided, to make such additions thereto or alterations therein as the Court may direct in that behalf.

49. The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded: and it shall send to the Revenue Authority by which the case was stated, a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Revenue Authority shall, on receiving the same, dispose of the case conformably to such judgment.

50. If any Court other than a Court mentioned in section forty-seven entertains doubt as to the amount of stamp-duty to be paid in respect of any instrument under the first proviso to section thirty-five, the Judge may draw up a statement of the case and refer it with his own opinion thereon for the decision of the High Court to which, if he were the Chief Controlling Revenue Authority, he would under section forty-seven refer the same, and such Court shall deal with the case as if it had been referred under section forty-seven, and send a copy of its judgment under the seal of the Court and the signature of the Registrar to the Judge making the reference, who shall dispose of the case conformably to such decision.

Every reference under this section made by a Court subordinate to a district Court shall be made through the district Court.

51. When any Court in the exercise of civil jurisdiction makes any order admitting any instrument in evidence as properly stamped or as not requiring a stamp, or upon payment of duty and a penalty under section thirty-five, the Court to which an appeal would lie from the decision of such first-mentioned Court may, of its own motion or on the application of the Collector, take such order into consideration; and if it is of opinion that such instrument should not have been received in evidence without the payment of duty and penalty under section thirty-five, or without the payment of a higher duty and penalty than those paid, may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

When any declaration has been recorded under this section, the Court recording the same shall send a copy thereof to the Collector and, where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send such instrument, and thereupon the Collector may, notwithstanding any tampering therewith in the order admitting such instrument in evidence, or in any certificate granted under section forty or in section forty-one, prosecute any person for any offence against the stamp law which the Collector considers him to have committed in respect of such instrument:

Provided that no such prosecution shall be instituted where the amount (including duty and

penalty) which according to the determination of such Court was payable in respect of the instrument under section 35 is paid, unless it appears to the Collector that the offence was committed with an intention of evading payment of the proper stamp-duty.

Provided also that no declaration made under this section shall, except for the purposes of a prosecution for an offence as aforesaid, affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section forty.

CHAPTER VI.

STAMPS.

52. Subject to such rules as may from time to time be made by the Governor-General in Council as to the evidence which the Collector may require allowance shall be made by the Collector for the following impressed stamps, namely:—

(a.) The stamp on any paper inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, pleader or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written:

(b.) The stamp used or intended to be used for any bill of exchange, cheque or promissory note, signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued or put in circulation, or made use of in any other manner whatever, and which, being a bill of exchange or cheque, has not been accepted by the drawee, and provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:

(c.) The stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of such error or omission as aforesaid, with the spoiled bill or note:

(d.) The stamp used for any of the following instruments, that is to say:—

- (1) an instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning;
- (2) an instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended:

- (3) an instrument executed by any party thereto, but which, by reason of the death of any person by whom it is necessary that it should be executed without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended, to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed:
- (4) an instrument executed by any party thereto which, for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:
- (5) an instrument executed by any party thereto which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:
- (6) an instrument executed by any party thereto which becomes useless in consequence of the transaction intended to be the only effectual being effected by some other instrument duly stamped:
- (7) an instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that in the case of an executed instrument—

- (a) such instrument is given up to be cancelled:
- (b) the application for relief is made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date of execution of the substituted instrument, and except where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of British India; and
- (c) no suit has been instituted in which the instrument could or would have been given or offered in evidence:

Provided also that, in the case of stamped paper not having any executed instrument written thereon, the application for relief is made within six months after the stamp has been purchased from the stamp-vendor.

53. When any person has inadvertently used for an instrument liable to duty a stamp of a description other than that prescribed for such instrument by the rules made under the powers hereinbefore conferred or a stamp of greater value than was necessary, or has inadvertently used any

stamp for an instrument not liable to any duty the Collector may, on application made within six months after the date of the instrument or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to any duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

54. In any case in which allowance is made for spoiled or misused stamps, the Collector may give in lieu thereof other stamps of the same denomination and value or, if required, and he thinks proper, stamps of any other denomination to the same amount in value or, at his discretion, the same value in money, deducting one anna for each rupee.

CHAPTER VII.

SUPPLEMENTAL PROVISIONS.

55. The Governor General in Council may from time to time make rules consistent herewith for regulating—

(a) the description of stamps and (in the case of impressed stamps) the size of the stamped paper to be used for each kind of instrument chargeable under this Act;

(b) the supply and sale of such stamps and stamped papers, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons, and

(c) generally to carry out the purposes of this Act.

56. All rules made under this Act shall be published in the *Gazette of India*, and shall thereupon have the force of law.

57. Any person receiving any money exceeding twenty rupees in amount or any bill of exchange, cheque or promissory note for an amount exceeding twenty rupees, or receiving in satisfaction of a debt any movable property exceeding twenty rupees in value shall, on demand by the person paying or delivering such money, bill, cheque, note, or property, give a duly stamped receipt for the same.

58. Every Local Government shall cause this Act to be translated, indexed and sold cheaply. to be annexed to be carefully translated into the principal vernacular languages of the territories subject to its control. A full alphabetical index shall be added to every such translation, and the translation and index shall be printed and sold to the public at a price not exceeding four annas per copy.

CHAPTER VIII.

CRIMINAL OFFENCES AND PROCEDURE.

59. Any person drawing, making, issuing, endorsing or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment or accepting, paying or receiving payment, of, or in any manner negotiating, any bill of exchange, cheque or promissory note without the same being duly stamped,

Penalty for executing instrument on paper not duly stamped.

Allowance for misused stamps

any person executing or signing otherwise than as a witness any other instrument chargeable with stamp duty without the same being duly stamped, and

any person voting or attempting to vote under any proxy not duly stamped,

shall for every such offence be punished with fine which may extend to five hundred rupees :

Provided that when any penalty has been paid in respect of any instrument under section thirty-five or section thirty-eight, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

60. Any person affixing an adhesive stamp to any instrument and failing to cancel such stamp in manner directed by section eleven, shall be punished with fine which may extend to one hundred rupees

61. Any person who, with intent to defraud the Government of any stamp-duty, executes any instrument in which all the facts and circumstances required by section twenty-eight to be set forth in such instrument are not fully and truly set forth, and any person who, being employed or concerned in or about the preparation of any instrument, neglects, or omits with intent as aforesaid, fully and truly to set forth therein all such facts or circumstances, shall be punished with fine which may extend to five thousand rupees.

62. Any person who, being required under section fifty-seven to give a receipt refuses or neglects to give the same, or who upon a payment to the amount of twenty rupees or upwards gives a receipt for a sum not amounting to twenty rupees, or separates or divides the amount paid with intent to defraud the Government of any stamp-duty, shall be punished with fine which may extend to one hundred rupees.

63. Every person who—

(a) receives, or takes credit for, any premium or consideration for any contract of insurance, and does not, within one month after receiving, or taking credit for, such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(b) makes, executes or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy which is not duly stamped,

shall be punished with fine which may extend to two hundred rupees.

64. Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and

not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punished with fine which may extend to one thousand rupees.

65. Whoever utters any instrument having thereon any adhesive stamp which has to his knowledge been used for any other executed instrument, or

practices or is concerned in any fraudulent act, contrivance or device for the purpose of defrauding the Government of any stamp-duty, not herein specially provided for, with intent to defraud the Government of any stamp-duty,

shall be punished with fine which may extend to five hundred rupees.

66. Any person appointed to sell stamps who knowingly disobeys any rule made under section fifty-five, and any person not so appointed who sells or offers for sale any stamp other than a stamp purchased by him in good faith for his own private use, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

67. No prosecution in respect of any offence punishable under this Act, or the General Stamp Act, 1869, or any Act thereby repealed, shall be instituted without the sanction of the Collector or such other officer as the Local Government generally, or the Collector specially, authorizes in that behalf.

The Chief Controlling Revenue Authority, or any officer authorized by it in this behalf, may stay or compound proceedings in any such prosecution.

68. Every such offence shall be triable—

(a) within the limits of the Presidency-towns, by a Presidency Magistrate ; and

(b) outside those limits, by Magistrates exercising powers not less than those of a Magistrate of the second class.

69. Every such offence committed in respect of any instrument may be tried in any district or Presidency-town in which such instrument is found, as well as in any district or Presidency-town in which such offence might be tried under the law relating to Criminal Procedure for the time being in force.

70. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act, or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act : Provided that no person shall be punished twice for the same offence.

SCHEDULE I.

Description of Instrument.	Proper Stamp-duty.
1. ADMINISTRATION BOND	The same duty as a Security Bond (No. 13).
2. AFFIDAVIT	One rupee.
<i>See Exemptions, Schedule II, (No. 2).</i>	
3. AGREEMENT TO LEASE	The same duty as a Lease (No. 39).
4. AGREEMENT OR MEMORANDUM OF AN AGREEMENT, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument	(a.) If relating to the sale of any Government security, share in a Company or Association or Bill of Exchange... (b.) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished ... (c.) If not otherwise provided for by this Act ...
<i>See Exemptions, Schedule II, (No. 3).</i>	
5. APPOINTMENT, in execution of a power, where made by any writing not being a Will	One anna.
6. APPRAISEMENT OR VALUATION	Four annas.
<i>See Exemptions, Schedule II, (No. 4).</i>	
7. APPRENTICESHIP ARTICLES OF ASSOCIATION OF A COMPANY	(See Instrument No. 31).
8. ARTICLES OF CLERKSHIP or contract whereby any person becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court	Fifteen rupees.
ASSIGNMENT	(See Transfer No. 59 (b), also Conveyance No. 19).
AUTHORITY TO ADOPT	(See Instrument No. 38).
9. AWARD, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than in the course of a suit	(a.) Where the amount or value of the property to which the award relates does not exceed Rs. 1,000 ... (b.) In any other case ...
	The same duty as a Bond (No. 12) for such amount. Five rupees.

Description of Instrument.		Proper Stamp-duty.		
10. BILL OF EXCHANGE OR PROMISSORY NOTE not being a bond, bank note or currency note ...	(a.) When payable on demand and the amount exceeds Rs 20...	One anna.		
		If drawn singly.	If drawn in set of two, for each part of the set.	If drawn in set of three, for each part of the set.
	(b.) When payable otherwise than on demand, but not more than one year after date or sight.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	If the amount of the bill or note does not exceed Rs. 200	0 2 0	0 1 0	0 1 0
	Exceeds 200 and does not exceed ... 400	0 4 0	0 2 0	0 2 0
	" 400 " ... 600	0 6 0	0 3 0	0 2 0
	" 600 " ... 1,000	0 10 0	0 5 0	0 4 0
	" 1,000 " ... 1,200	0 12 0	0 6 0	0 4 0
	" 1,200 " ... 1,600	1 0 0	0 8 0	0 6 0
	" 1,600 " ... 2,500	1 8 0	0 12 0	0 8 0
11. BILL OF LADING ...	For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000	1 8 0	0 12 0	0 8 0
	For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000	3 0 0	1 8 0	1 0 0
	And for every Rs. 10,000 or part thereof in excess of Rs. 30,000	6 0 0	3 0 0	2 0 0
	(c.) When payable at more than one year after date or sight	The same duty as a Bond No. (12 for the amount of such bill or note.		
		Four annas.		
		If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.		
		Two annas.		
	When the amount secured does not exceed Rs. 10	Four annas.		
	When such amount exceeds Rs. 10, but does not exceed Rs. 50	Eight annas.		
	When such amount exceeds Rs. 50, but does not exceed Rs. 100	Eight annas.		
12. BOND for any specified amount (not otherwise provided for by this Act) ...	and for every Rs. 100 or part thereof in excess of Rs. 100 up to 1,000	Two rupees eight annas.		
	and for every Rs. 500 or part thereof in excess of 1,000	The same duty as a Bond (No. 12).		
	(a) When the amount secured does not exceed 1,000	Five rupees.		
	(b) In any other case			
13. BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office, or to accord for money received by virtue thereof ...				

See Exemption, Schedule II, (No. 6).

See Exemption, Schedule II, No. 6 (a) and (b) and No. 8 (b).

Description of Instrument.	Proper Stamp-duty.
ROTTOMRY-BOND (See Mortgage-deed No 43).	
14. CERTIFICATE OF SALE , granted to the purchaser of any property sold by public auction, by a Civil Court, or Collector or other Revenue officer.	The same duty as a Conveyance (No. 19) for a consideration equal to the amount of the purchase-money.
15. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company Association, or to become proprietor of shares, scrip or stock in or of any Company or Association	One anna.
16. CHARTER-PARTY , that is to say, any instrument (except an agreement for the hire of a tug-steammer) whereby a vessel or some principal part thereof is let for the specified purposes of the charterer	One rupee.
17. CHEQUE , for an amount exceeding twenty rupees	One anna.
18. COMPOSITION-DEED , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors	Ten rupees.

Description of Instrument.	Proper Stamp-duty.
19. CONVEYANCE, not being a TRANSFER mentioned in No. 59	<div>When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50 Eight annas.</div> <div>Exceeds Rs. 50 but does not exceed ... 100 One rupee.</div> <div>For every Rs. 100 or part thereof in excess of Rs. 100 up to ... 1,000 One rupee.</div> <div>and for every Rs. 500 or part thereof in excess of 1,000 Five rupees.</div>
<i>See Exemptions, Schedule II, Nos. 5 and 13 (a), (b) and (c).</i>	
CO-PARTNERSHIP	(See Instrument No. 32).
20. COPY, OR EXTRACT, certified to be a true copy, or extract, by, or by order of any public officer and not chargeable under the Court-fees Act, 1870. ...	<div>(a) If the duty payable on the original according to the law in force at the time of its execution does not exceed eight annas ... The same duty as is payable on the original.</div> <div>(b) In any other case ... Eight annas.</div>
21. COUNTERPART OR DUPLICATE of any instrument chargeable with stamp-duty, and in respect of which the proper duty has been paid ...	<div>(a) If the duty payable on the original instrument under the law in force at the time of its execution is less than one rupee ... The same duty as is payable on the original.</div> <div>(b) In any other case ... One rupee.</div>
22. CUSTOMS-BOND ...	The same duty as a Security-Bond (No. 13).
23. DECLARATION OF ANY USE OR TRUST of or concerning any property when made by any writing not being a Will ...	Fifteen rupees.
24. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees ...	One anna.
DISSOLUTION OF PARTNERSHIP ...	(See Instrument No. 33).
DUPLICATE ...	(See Counterpart No. 21).
25. ENROLMENT AS AN ADVOCATE OR VAKIL, under the powers conferred by letters patent, of any High Court ...	Five hundred rupees.

Description of Instrument.	Proper Stamp-duty.
26. ENROLMENT AS AN ATTORNEY IN ANY HIGH COURT	Two hundred and fifty rupees.
27. INDEMNITY-BOND	The same duty as a Security-Bond (No. 18).
28. INSPECTORSHIP-DEED	The same duty as a Composition-deed (No. 18).
29. INSTRUMENT EVIDENCING AN AGREEMENT TO SECURE THE REPAYMENT OF A LOAN made upon the deposit of title deeds or other valuable security, or upon the hypothecation of movable property	(a) When such loan is re-payable more than three months, but not more than one year, from the date of such instrument The same duty as a Bill of Exchange (No. 10 (b)) for the amount secured. (b) When such loan is re-payable not more than three months from the date of such instrument
30. INSTRUMENT IMPOSING A FURTHER CHARGE ON MORTGAGED PROPERTY	Half the duty payable on a Bill of Exchange (No. 10 (b)) for the amount secured.
31. INSTRUMENT OF APPRENTICESHIP including every writing relating to the service or tuition of any apprentice, clerk, or servant, placed with any master to learn any profession, trade or employment, except articles of clerkship to Attornies	The same duty as a Mortgage-deed (No. 43 (a) or (b) as the case may be).
See Exemption. Schedule II, (No. 8 (c)).	Five rupees.
32. INSTRUMENT OF CO PARTNERSHIP	Ten rupees.
33. INSTRUMENT OF DISSOLUTION OF PARTNERSHIP	Five rupees.
34. INSTRUMENT OF DIVORCE, including every document by which any person purports to effect the dissolution of his marriage	One rupee.
35. INSTRUMENT OF EXCHANGE of any property and not otherwise provided for	The same duty as a Conveyance (No. 19) for a consideration equal to the value of the property of greater value as expressed in such instrument.
36. INSTRUMENT OF GIFT (OTHER THAN A WILL)...	The same duty as a Conveyance (No. 19) for a consideration equal to the value of the property as expressed in such instrument.

Description of Instrument.	Proper Stamp-duty.
37. INSTRUMENT OF PARTITION ...	The same duty as a Bond (No. 12) for the amount of the value of the property divided as expressed in such instrument.
38. INSTRUMENT (OTHER THAN A WILL) PURPORTING TO CONFER AN AUTHORITY TO ADOPT ...	Ten rupees.
(a.) Where by such lease the rent is fixed and no premium is paid and such lease purports to be for a term— of less than one year ...	The same duty as a Bond (No. 12) for the whole amount payable or deliverable under such lease.
of not less than one year, but not more than three years ...	The same duty as a Bond (No. 12) for the average annual rent reserved.
exceeding three years ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent reserved.
39. LEASE <i>See Exemption, Schedule II, (No. 9.)</i>	
(b.) Where by such lease the rent is fixed and no premium is paid or delivered and such lease does not purport to be for any definite term. ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(c.) Where the lease is granted for a fine or premium, and where no rent reserved ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium.
(d.) Where the lease is granted for a fine or premium in addition to rent reserved ...	The same duty as a Conveyance (No. 19) for a consideration equal to the amount or value of such fine or premium, in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered :
	Provided that when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.

Description of Instrument.	Proper Stamp-duty.
40. LETTER OF ALLOTMENT OF SHARES in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company	One anna.
LETTER OF CREDIT (See Bill of Exchange No. 10, a)	
41. LETTER OF LICENCE, that is to say, every agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	Ten rupees.
42. MEMORANDUM OF ASSOCIATION OF A COMPANY	Fifteen rupees.
43. MORTGAGE-DEED not otherwise provided for <i>See Exemption, Schedule II, No. 8 (a), (b); also No. 10 (b).</i>	<p>(a.) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ...</p> <p>The same duty as a Conveyance (No. 19) for a consideration equal to the amount secured by such deed.</p>
	<p>(b.) When at the time of execution possession is not given or agreed to be given as aforesaid ...</p> <p>The same duty as a Bond (No. 12) for the amount secured by such deed.</p>
44. NOTARIAL ACT, that is to say, any instrument, endorsement, note or entry made or signed by a Notary Public in the execution of the duties of his office or by a consul, attorney, judge, magistrate or other person acting as a Notary Public	One rupee.
45. NOTE OR MEMORANDUM sent by a Broker or Agent to his principal intimating the purchase or sale of any goods, stock or marketable security, on account of such principal	One anna.

Description of Instrument.		Proper Stamp-duty	
46. NOTE OR MEMO-RANDUM or entry made in any book, or written on a separate paper, whereby any account, debt or demand, or any part of any account, debt or demand, therein specified and exceeding twenty rupees is acknowledged to have been balanced or to be due	...	One anna.	
47. NOTICE OF PROTEST BY THE MASTER OR OWNER OF A SHIP	...	Eight annas.	
48. PETITION FOR LEAVE TO FILE A SPECIFICATION OF AN INVENTION, or for the extension of the term of the exclusive privilege of making or using or selling such invention in India	...	One hundred rupees.	
		If drawn singly.	If drawn in duplicate for each part.
		Rs. A. P.	Rs. A. P.
49. POLICY OF INSURANCE. <i>See Exemption, Schedule II, (No 10).</i>	(a.) In the case of Sea insurance—		
	When the amount insured does not exceed ... 1,000	0 4 0	0 2 0
	And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000	0 4 0	0 2 0
	(b.) In the case of any other insurance—		
	When the amount insured does not exceed ... 1,000	0 6 0	0 3 0
	And for every further sum of Rs. 1,000 or part thereof in excess of ... 1,000	0 6 0	0 3 0
50. POWER OF ATTORNEY, not being a PROXY chargeable under No. 51.	(a.) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction	Eight annas.	
	(b.) When authorizing a person to act in a single transaction other than that mentioned in (a)	One rupee.	
	(c.) When authorizing a person to act in more than one transaction or generally	Five rupees.	

Description of Instrument.	Proper Stamp-duty.
PROMISSORY NOTE (See Bill of Exchange (No 10)) PROTEST ... (See Notarial Act (No. 44))	
51. PROXY empowering any person to vote at any one meeting of— (a.) Members of a Company whose stock or funds is or are divided into shares and transfer- able: One anna. (b.) Municipal Commis- sioners: (c.) Proprietors, Members or Contributors to the funds of any Institu- tion ...	
52. RECEIPT FOR ANY AMOUNT OR VALUE EXCEED- ING TWENTY RUPEES ...	One anna.
<i>See Exemption, Schedule II (No. 11).</i>	
53. RE-CONVEYANCE OF MORTGAGED PROPERTY in the possession of the mortgagee ... (a.) If the consideration for which the property was mortgaged does not exceed ... 1,000 (b.) In any other case ...	Ra. The same duty as a Convey- sance (No. 19) for the amount of such consider- ation. Ten rupees.
54. RELEASE, that is to say, any instrument whereby a person re- nounces a claim upon another person or against any specified property ... (a.) If the amount of the claim does not exceed 1,000 (b.) In any other case ...	The same duty as a Bond (No. 12) for such amount. Five rupees.
RESPONDENTIA- BOND ... (See Mortgage-deed No. 43.)	
55. REVOCATION OF ANY USE OR TRUST of or concern- ing any property by any instrument (OTHER THAN A WILL) ...	Ten rupees.
56. SETTLEMENT ...	The same duty as a Bond
57. SHIPPING ORDER for or relating to the conveyance of goods on board of any ves- sel ...	(No. 12) for a sum equal to the amount or value of the property settled as ex- pressed in such settlement. One anna.
58. SURRENDER OF LEASE ... <i>See Exemption, Schedule II (No. 12).</i> (a.) When the duty payable on the lease does not exceed eight annas ... (b.) In any other case ...	The same duty as is payable on the lease. Five rupees.

Description of Instrument.	Proper Stamp-duty.
<p>59. TRANSFER ...</p> <p><i>See Exemption, Schedule II (No. 13, (c) and (d)).</i></p>	<p>(a.) Of any share in a Company or Association ... One-quarter of the duty payable on a Conveyance (No. 19).</p> <p>(b.) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—</p> <p>1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed Rs. 1,000 ... The same duty as is payable on such Bond, Lease, Mortgage-deed or Policy of Insurance.</p> <p>2. In any other case ... Five rupees.</p> <p>(c.) Of any property under the Administrator General's Act, (11 of 1874), section 31 ... Ten rupees.</p> <p>(d.) Of any property belonging to any trust from one trustee to another trustee and without consideration ... Five rupees.</p>
<p>60. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named for his assignee, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be ...</p>	<p>Four annas.</p>

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

1. Advocate—enrolment of—in any High Court when he has previously been enrolled in another High Court.
2. Affidavit when made—
 - (a) as a condition of enlistment under the Indian Articles of War;
 - (b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or
 - (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.
3. Agreement or memorandum of agreement—
 - (a) for or relating to the sale of goods or merchandize exclusively, not being a note or memorandum chargeable under No. 45 of schedule I;
 - (b) or contract for service in British Burma under the Chief Commissioner of that province entered into between natives of India emigrating to British Burma and the Superintendent of State Emigration or other Government officer acting as representative of the said Chief Commissioner;
 - (c) made by raiyats for the cultivation of the poppy for Government;
 - (d) made in the form of tenders to the Government of India for or relating to any loan;
 - (e) made regarding the occupancy of land denoted by a survey number, and the payment of revenue therefor under Bombay Act I of 1863;
 - (f) made under the European Vagrancy Act, 1874, section 17.

4. Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.
5. Assignment of copyright by entry made under Act No. XX of 1847, section 5.
6. Bond when executed by—
 - (a) the sureties of middlemen (tambardars or khattadars) taking advances for the cultivation of the poppy for Government;
 - (b) headmen nominated under rules framed in accordance with Bengal Act III of 1876, section 90, for the due performance of their duties under that Act;
 - (c) any person for the purpose of guaranteeing that the local income derived from private subscriptions of a charitable dispensary or hospital shall not be less than a specified sum per mensem.
7. Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
8. Instruments—
 - (a) executed by persons taking advances under the Land Improvement Act, XXVI of 1871, or by their sureties, as security for the re-payment of such advances;
 - (b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money received by virtue thereof.
 - (c) of apprenticeship by which a person is apprenticed by or at the charge of any public charity.
9. Leases and Counterparts—
 - (a) Leases of fisheries granted under the Burma Fisheries Act, VII of 1875;
 - (b) Lease, patta, kabuliya or other undertaking to cultivate, occupy or pay rent for land granted to or by a cultivator without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the annual rent reserved does not exceed Rs. 100.
 - (c) Counterpart of any lease granted to a cultivator.
10. Letters—
 - (a) of cover or engagement to issue a policy of insurance:
Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy of insurance, nothing shall be recoverable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.
 - (b) of hypothecation accompanying a bill of exchange.
11. Receipt—
 - (a) endorsed on or contained in any instrument duly stamped, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;
 - (b) for any gratuitous payment of money;
 - (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Madras and Bombay) of inam lands;
 - (d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;
 - (e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;
 - (f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies, and serving in such capacity;
 - (g) given for money or securities for money deposited in any bank, or in the hands of any banker or person carrying on the business of banking to be accounted for:
Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for:
Provided further, that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any Company or Association, or proposed or intended Company or Association.
12. Surrender of lease executed by a cultivator when such lease is exempted from duty.
13. Transfers by endorsement—
 - (a) of a bill of exchange, cheque or promissory note;

- (b) of a bill of lading;
- (c) of a policy of insurance;
- (d) of mortgages of rates and taxes authorized by any Municipal Act for the time being in force in the town of Bombay;
- (e) of securities of the Government of India;
- (f) of a warrant for goods (No. 60 of Schedule I).

General Exemption.

14. Any instrument executed by, or in favour of Government in cases where, but for this exemption, the Government would be liable to pay the stamp-duty chargeable in respect of such instrument.

SCHEDULE III.

ACTS REPEALED.

Number and year.	Subject or short title.	Extent of repeal.
XX of 1847 ...	Copyright	In section five, the words "without being subject to any stamp or duty."
X of 1866 ...	The Indian Companies Act...	In section eleven, the words "shall bear the same stamp as if it were a deed, and" In section sixteen, the words "they shall bear the same stamp as if it were contained in a deed."
XVIII of 1869 ...	The General Stamp Act ...	The whole.
XIX of 1873 ...	The North-Western Provinces Land Revenue Act, 1873.	In section one hundred and eighty-three, the words "stamped or."
II of 1874 ...	The Administrator-General's Act.	In section thirty-one, the words "bearing a stamp of ten-rupees and."
IX of 1874 ...	The European Vagrancy Act	In section seventeen, the words "may be on unstamped paper and."
XV of 1876 ...	Bombay Municipal Debentures	In section two, the words "and no such indorsement shall be chargeable with any stamp-duty."

D. FITZPATRICK,

*Secy. to the Govt. of India,
Legislative Department.*

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 5th September 1878:—

No. 6 of 1878.

A Bill to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages).

WHEREAS by Act No. IX of 1878 (for the better control of Publications in Oriental languages), section

Preamble.

five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect, that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local

Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in respect of such newspaper, deliver to the Magistrate of the district, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper published, an undertaking as aforesaid, and, such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 8 and 3.

STATEMENT OF OBJECTS AND REASONS.

In his despatch dated the 31st May 1878, the Secretary of State in Council conveyed the sanction of Her Majesty's Government to the Vernacular Press Act. But with reference to the provisions of the Act under which a publisher may undertake to submit a proof of his newspaper to the Local Government before publishing the same, he requested that the Governor-General in Council would refrain from putting this part of the Act into operation, taking power by fresh legislation to suspend or abandon it if this was deemed necessary. After a careful consideration of the frame of the Act, fresh legislation has been deemed necessary to carry out the wishes of Her Majesty's Government, and accordingly the present Bill has been prepared, by which the enactments relating to the provisions noticed by the Secretary of State's despatch are repealed.

SIMLA:

The 2nd September 1878. } A. J. ARBUTHNOT.

D. FITZPATRICK,

*Secy. to the Govt. of India,
Legislative Department.*



The Calcutta Gazette.

WEDNESDAY, OCTOBER 16, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 2nd October 1878, and was referred to a Select Committee:—

No. 7 of 1878.

A Bill to define and amend the law relating to alluvion, islands and abandoned river-beds.

Whereas it is expedient to define and amend the law relating to alluvion, islands and abandoned river-beds; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Alluvion Act, 1879."

Local extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

Repeal of enactments.

2. The Acts, Regulation and Rules mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column. References to the Regulation and Rules so repealed, in enactments passed subsequently thereto, shall be read as if made to this Act.

Interpretation-clause.

3. In this Act—
"island" includes land arising in a river or lake, submerged in the wet season and visible only in the dry season; but it excludes land arising in

tidal rivers, tidal lakes or the sea, submerged by the flow of ordinary tides;

"thread of the stream" means (a) the middle line of the main-stream during the dry season, or (b) the middle line between what are the shores on each side when the water is at its average height, neither swollen by flood, nor shrunk by drought, or (c) the middle line of the particular channel in which the island referred to arises;

"owner" means, in the case of a bank or shore held on the raiyatwari tenure, the Crown; in the case of a bank or shore forming part of land situate in the Presidency of Bombay and wholly or partially exempt from the payment of land-revenue, or held under a grant or lease fixing the Government demand in respect thereof in perpetuity, the holder of such land; and in the case of a bank or shore held by a village community in the Panjab, such community;

"sea" includes bay, inlet, creek and arm of the sea;

and a channel is said to be "fordable" when it does not exceed five feet in depth in the dry season and throughout the twenty-four hours.

II.—Alluvion.

4. Where, from natural causes, land forms gradually on the bank of a river or on the shore of the sea, of a lake, or of an

island, either by accumulation of material or by recession of the river, sea or lake, the owner of the bank or shore shall be entitled to the land so formed:

Provided that, where the land forms on a site of which a private person is proved to be the owner, such person is entitled to the land so formed.

III.—Islands.

5. Where an island is formed, from natural causes, in a river, the sea or a lake, either by accumulation of material or by recession of the river, sea or lake, if when the island is first formed, the channel between the bank or shore and such island is not fordable at any point, the Crown is entitled to such island.

Provided that, where the island is formed on a site of which a private person is proved to be the owner, such person is entitled to the island.

6. If, when an island is first formed as aforesaid in a river, the sea or a lake, the channel between the bank or shore and such island is fordable at any point, the following rules shall take effect (namely):

(a) Where the island is formed in the sea or a lake, the owners of the nearest shore are severally entitled to the island in proportion to the frontage which they respectively have on the sea or lake opposite the island:

(b) Where the island is formed in a river and is wholly on one side of what was the thread of the stream immediately before the formation, the owners of the bank on that side are severally entitled to the island in proportion to the frontage which they respectively have on the river opposite the island:

(c) Where the island is formed in a river and is partly on one side and partly on the other of what was the thread of the stream immediately before the formation, the island is supposed to be divided by such thread, and the owners of the banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the river opposite the island:

(d) Provided that, where the island is formed on a site of which a private person is proved to be the owner, such person is entitled to the island.

Explanation.—"Frontage" means the right line connecting the corners of each holding where they strike the sea, lake or river, and the frontage is "opposite" the island when a perpendicular erected at any point thereof, in the plane of the sea, lake or river, intersects the island.

7. If a river in forming a new arm divides and surrounds land belonging to the owner of the bank, and thereby forms an island, such owner is entitled to the island.

Islands formed by division of rivers.

IV.—Abandoned River-beds.

8. If a river, whether navigable or not, suddenly forms a new bed, abandoning its ancient bed, the ancient bed is supposed to be divided by what was the thread of the stream immediately before the abandonment, and the owners of the ancient banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the ancient bed:

Right to abandoned river-beds.

Provided that when the ancient bed is proved to have been, immediately before the abandonment, the property of the Crown or of a private person, it shall continue to be the property of the Crown or of such person, as the case may be.

V.—Miscellaneous.

9. The Local Government may, from time to time, declare, with reference to any river, or any part of any river,—

Power to declare "main-stream," "dry season" and "thread of the stream."

(a) what shall be deemed to be, for the purposes of this Act, the "main-stream" and the "dry season;" and

(b) which of the said definitions of "thread of the stream" shall be deemed to be in force,

Every such declaration shall be published in the official Gazette, and shall thereupon have the force of law.

In the absence of a declaration under clause (b) as to any river or part thereof, the first of the said definitions of "thread of the stream" shall be deemed to be in force with reference to such river or part.

Saving.

10. Nothing herein contained shall—

(a) affect any law relating to the assessment of land-revenue or to the enhancement or abatement of rent; or

(b) confer on any owner of a bank or shore in respect of which he is hereby declared to be entitled to alluvial land, to an island or to an abandoned river-bed any title to such land, island or river-bed better than that which he has to the bank or shore; or

(c) enlarge any holding granted by Government, the area of which has been fixed by any sanad or other document executed under the authority of Government; or

(d) authorize any acts of private persons done in order to divert currents or cause accretions; or

(e) authorize any encroachments by private persons on the beds or channels of navigable rivers; or

(f) prevent any officer of Government duly empowered in this behalf from removing obstacles which appear to him to interfere with the safe and customary navigation of such rivers, or which obstruct the passage of boats by tracking on the banks of such rivers or otherwise; or

(g) prevent any officer of Government duly empowered in this behalf from regulating the direction and flow of such rivers and the preservation and distribution of their waters.

And nothing herein contained shall affect any clear, definite and immemorial local usage respecting

Local usage.

the right to alluvial land, islands or abandoned river-beds, but (except in the cases provided for by the Punjab Land-Revenue Act, 1871, section 16) the burden of proving

such usage shall lie on the person alleging it.

Burden of proof.

11. All land and islands formed, and all river-beds abandoned, as mentioned respectively in sections four, five and eight, and not vesting under any of the provisions hereinbefore contained, shall vest in the Crown.

THE SCHEDULE.

(a). ACTS OF THE GOVERNOR-GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
IV of 1872	Punjab Laws Act	So much as relates to Bengal Regulation XI of 1825.
XX of 1875	Central Provinces Laws Act	Ditto.
XVIII of 1870	Oudh Laws Act	Ditto.

(b). BENGAL REGULATION.

Number and year.	Subject.	Extent of repeal.
XI of 1825	Alluvion	The whole.

(c). BENGAL ACT.

Number and year.	Subject.	Extent of repeal.
IV of 1863	Amending Act IX of 1847	Sections 2 and 4.

(d). RULES.

Date.	Subject.	Extent of repeal.
22nd May 1862	Alluvion and Diluvion in Sandh.	Paragraphs 1, 2, 3, 4, 5, and 10.

STATEMENT OF OBJECTS AND REASONS.

This Bill is intended to form a chapter of the Indian Civil Code, and its object is to state, in a concise, accurate, and accessible form, the law relating to the ownership of alluvial lands, islands, and abandoned river-beds. In Madras, Bombay, and Burma there is no statutory law on the subject: in Sindh there are only some executive rules which are held to have the force of law: in the rest of British India the law is contained partly in legal text-books, partly in the Bengal Regulation XI of 1825, and the Bengal Act IV of 1863, sections 2 and 4, but chiefly in the numerous decisions of the High Courts and the Judicial Committee of the Privy Council with which the former enactment is encrusted.

Regulation XI of 1825 provides rules for land gained from a river or the sea by gradual accession; for avulsion; for islands formed in navigable rivers and the sea; for islands formed in "small and shallow rivers, the beds of which with the jolkar [or] right of fishery may have been heretofore [i.e., before 26th May 1825] recognised as the property of individuals." But it does not provide for the case when an alluvial deposit takes place on a site of which, though it has been submerged, the ownership is ascertained. It declares that an island formed in a navigable river belongs to the adjoining proprietor or to the Crown, according as the channel between it and the adjacent land is fordable or unfordable. But it does not define "fordable;" nor state the time with reference to which the question of fordability or non-fordability is to be decided, nor show when an island in a tidal river or the sea can be said to be formed. It declares that an island formed in a navigable river shall, where the channel is fordable, be an accession to the land "of the person or persons whose estate or estates may be most contiguous to it." But this does not, apparently, provide for cases where the island is partly on one side and partly on the other of the thread of the stream, nor for cases where there are several riparian owners, and the island cannot be said to be nearer to the property of one than to that of another.

The Bill attempts to supply these defects as follows:—

It declares, in accordance with the decision of the Judicial Committee in *Lopez v. Moddus Thakur*, that when land forms on a site of which a private person is proved to be the owner, such person is entitled to the land so formed. It declares that a channel is "fordable" when it does not exceed five feet in depth in the dry season and throughout the twenty-four hours; and when a channel which is not fordable when the island appears becomes fordable afterwards, it fixes the first appearance of the island as the date with reference to which the question of fordability or non-fordability is to be determined. The subsequent junction of the island to the mainland will thus not affect the right of the crown. Lastly, it includes in the term "island" land arising in a river, submerged in the wet season and visible only in the dry, but excludes from that term land arising in a tidal river, or the sea which is submerged by the flow of ordinary tides.

As regards the rights of riparian owners to islands, the Bill applies the same rules to an island formed in the sea, a lake or a navigable river, when the channel between it and the adjacent land is fordable at any point, and to an island formed in a river which is not navigable. These rules are as follows:—

"Where the island is formed in the sea or a lake, the owners of the nearest shore are severally entitled to the island in proportion to the frontage which they respectively have on the sea or lake opposite the island.

"Where the island is formed in a river and is wholly on one side of what was the thread of the stream immediately before the formation, the owners of the bank on that side are severally entitled to the island in proportion to the frontage which they respectively have on the river opposite the island.

Where the island is formed in a river and is partly on one side and partly on the other of what was the thread of the stream immediately before the formation, the island is supposed to be divided by such thread, and the owners of the banks are severally entitled to the division opposite their banks in proportion to the frontage which they respectively have on the river opposite the island."

And as the same definition of "thread of the stream" will not suit all the rivers in British India, or even all the parts of the same river, three definitions of this expression are given, and the Local Governments are empowered to declare which of them shall in each case be applicable.

The regulation is also defective in not providing for the case of what Roman lawyers termed *agri limitati*. When land is granted by the State in a plot with a specified area, and such land is enlarged by alluvion, the increment should not become the property of the owner of the plot. The Bill (section 10, clause (c)) contains a provision to this effect, which, it is believed, will be especially useful in Bombay.

When a river suddenly forms a new course, abandoning its ancient bed, the Bill declares that the owners of the ancient banks are entitled to the ancient bed in proportion to their respective frontages. This is in accordance with the existing law (Suth. W. R., 1864, p. 103), and it seems less likely to encourage litigation than would be the provision (found in some systems) that the owners of the land newly occupied shall take the ancient bed, each in proportion to the land of which he has been deprived.

Where a bank or shore is held on *raiyatwari* tenure, the Crown is, for the purposes of the Bill, to be deemed the riparian owner. The effect will be, in Madras and Burma, to continue the present practice, according to which the Government is, as a rule, entitled to alluvial lands and to islands arising in rivers. In the Bombay Presidency, where a bank or shore is wholly or partially exempt from revenue, or is held under a grant or lease fixing the Government demand in perpetuity, the holder will be deemed the riparian owner.

The Bill advisedly leaves untouched the law relating to the assessment of alluvial lands and lands diminished by diluvion, to the rent payable in respect of such land, and to the rights of mortgagees and lessees to alluvial increments to the lands comprised in their mortgages and leases. These matters, it is thought, are or may be more fitly provided for by special enactments. The Bill is also silent as to avulsion, an event which, though provided for in Bengal Regulation XI of 1825, is said never to occur in any part of British India.

SIMLA, September 6th, 1878.

WHITLEY STOKES.

D. FITZPATRICK,

Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 30, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 16th October 1878, and was referred to a Select Committee:—

No. 9 of 1878.

A Bill to authorize the destruction of Useless Records in Courts in British India.

Whereas it is expedient to empower the High Courts throughout British India to destroy or otherwise dispose of useless records, books, and papers belonging to or being in such High Courts, or in the Courts subordinate thereto; It is hereby enacted as follows:—

1. This Act may be called "The Destruction of Records Act, 1878;" it extends to the whole of British India; and it shall come into force at once.

2. Bombay Act No. VI of 1865 (to authorize the Destruction of Useless Records in certain Courts of the Bombay Presidency) and the last twenty-eight words of section eight, clause (c), of the Central Provinces Laws Act, 1876, shall be repealed.

In section thirty-nine, clause (e), of the Oudh Laws Act, 1876, between the word "such" and the word "records" the word "revenue" shall be inserted.

3. The High Court may, from time to time, make rules respecting the disposal, by destruction or otherwise, of such records, books, and papers belonging to or being in the custody of such High Court, or the Court subordinate thereto, as the High Court may consider useless or unworthy of being permanently preserved.

So far as regards his own Court and the Court of Small Causes in Rangoon, the Recorder of Rangoon shall, for the purposes of this section, be deemed to be a High Court.

4. The High Courts of Judicature at Fort William, Madras, and Bombay may respectively from time to time make rules respecting the disposal of records, books, and papers belonging to or being in the custody of the Courts for the relief of Insolvent Debtors held under the provisions of the eleventh and twelfth of Victoria, chapter twenty-one, in the towns of Calcutta, Madras, and Bombay.

5. All rules made under this Act shall be submitted for sanction to the Local Government and, on receiving such sanction, shall be published in the official Gazette, and shall thereupon have the force of law.

All rules and orders hitherto made which would have been valid had they been made under this Act shall be deemed to have had the force of law from the date on which they were made, and shall continue to have such force until they are rescinded by rules made under this Act; and no suit or other proceeding shall be maintained or continued against any person for the disposal by destruction or otherwise of any records, books, or papers, in accordance with any such rules or orders.

Validation of destruction of documents hitherto.

Bar of suits.

STATEMENT OF OBJECTS AND REASONS.

The object of this Bill (which owes its origin to a difficulty felt in the High Court at Bombay) is to give the various High Courts power to dispose of the masses of useless records which, from day to day, are accumulating in these Courts and in the Courts subordinate to them. Legislation is necessary to give this power, as the documents proposed to be destroyed are, in some cases, at all events, private property. The various local legislatures might no doubt provide for the Courts

within their territories respectively, but as there would still remain certain Provinces for which none of those legislatures could provide, and as it seems desirable to have one general law applicable to the whole of India, the Government of India have taken the subject into their own hands.

In addition to the power given to the High Courts to make rules for themselves and the Courts subordinate to them, the High Courts at Calcutta, Madras, and Bombay, have been empowered to make rules in the case of the Courts for the relief of Insolvent Debtors in these towns respectively; for the latter Courts, at present constituted, are neither divisions of the High Courts nor Courts subordinate to the High Courts, though presided over by Judges of the High Court, and subject to rules and regulations made by that Court.

WHITLEY STOKES.

SIMLA, 14th September 1878.

D. FITZPATRICK,

Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, NOVEMBER 20, 1878.

PART VI.

Bill of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 6th November 1878, and was referred to a Select Committee:—

No. 10 of 1878.

A Bill to amend the Pleaders, Mukhtárs and Revenue Agents Act, 1865.

Whereas it is expedient to empower certain Local Governments to extend to the territories administered by them respectively such portions of the Pleaders, Mukhtárs and Revenue Agents Act, 1865, as the said Local Governments may think fit, and for that purpose to amend the said Act in manner as hereinafter appearing; It is hereby enacted as follows:—

1. This Act may be called "The Pleaders, Mukhtárs and Revenue Agents Act, 1878;" and it shall come into force at once.

2. To the definition of "Local Government" in section 2 of the said Act the words "and includes a Chief Commissioner" shall be added.

3. For the last twenty-eight words of section 47 of the said Act the following shall be substituted:—

"and any other Local Government may, from time to time, by notification in the official Gazette, extend all or any of the provisions of this Act to all or any of the territories for the time being under its administration."

4. For section 48 of the said Act the following section shall be substituted:—

"48. On and from the date on which any of the provisions of this Act are extended to any territory under section forty-seven, so much of the enactments in force in such territory as is inconsistent with any of the provisions so extended shall be repealed."

STATEMENT OF OBJECTS AND REASONS.

Section 47 of Act XX of 1865 (an Act to amend the law relating to Pleaders and Mukhtárs) provides that the Act shall take effect in the Lower Provinces and North-Western Provinces of Bengal on the 1st January 1866, "and may be extended by any other Local Government to its own territories by notification" at any time. But there is no provision empowering a Local Government to extend a portion of the Act to its territories. The Government of Madras now desires to extend the Act to its territories, omitting the provisions relating to Agents in proceedings before the Revenue authorities; and as it appears expedient to the Government of India that Local Governments should have power to extend to all or any portion of their territories such portion of the Act as they may think fit, the present Bill has been prepared to confer that power on them.

SIMLA;

12th October 1878.

WHITLEY STOKES.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.